



Northern Ireland Ambulance Service Health and Social Care Trust Annual Report and Accounts

For year ended 31 March 2018





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Chairman's Preface

A year ago when I was preparing the Chairman's Preface to the Annual Report I stated that I expected it to be the last one as I already had an extension to my 2nd term of 4 years. Since then I have had a further extension due to there being no Minister of Health in place at present to appoint my replacement. However this is definitely the last Annual Report which I am presenting as the Department of Health has now announced that a new Chair is taking up post on 1st July 2018. I am therefore finally "retiring" from NIAS on that date after almost 10 years.

I have enjoyed the honour of Chairing the Board since October 2008 and during this time there has been much significant change and progress. However I have to say that 2017-18 turned out to be one of the most challenging years of the last 10. A year ago I welcomed a new Chief Executive, Shane Devlin, who commenced in December 2016 and now I am welcoming another new Chief Executive, Michael Bloomfield, who commenced in March 2018 when Shane left to become Chief Executive of the Southern Health and Social Care Trust (SHSCT). I have to sincerely thank Shane for the progress he made in just 16 months with the Northern Ireland Ambulance Service (NIAS) and I know that Shane will be just as successful with the challenges he meets in SHSCT. I am also certain that Michael will continue the successful development of NIAS in the extremely difficult environment of continuing resource constraint, ever increasing demand and a heavily congested health and social care system.

There were also some other changes to Board membership. A Non-Executive



Director who completed his 2nd term in April 2017 was not replaced due to the absence of a Minister until April 2018, and I welcome Dale Ashford to the Board. Dale brings with him some 30 years of experience with the Northern Ireland Fire and Rescue Service rising to the level of Interim Chief Officer and Interim Chief Executive. Another Non-Executive Director had major surgery during the year and I was pleased that he was able to return in April 2018. The Medical Director, Dr David McManus, took early retirement in May 2017 and was replaced by Dr Nigel Ruddell as Interim Medical Director. I thank Dr McManus for his excellent contribution to NIAS and the wider Health and Social Care (HSC) sector, and wish him a long and enjoyable retirement. In addition, an Acting Director of Human Resources and Corporate Services has been in place during part of the year.

It is pleasing to report that NIAS once again achieved financial break-even. This is in despite of having to make savings in the region of £1m during the year and meet the pressures of increasing demand plus a prolonged winter period resulting in very busy Emergency Departments with much delayed ambulance turnaround times. The consequence of which is that response times to Category A '999' calls (life threatening conditions) has continued to

fall, with only 45% of these calls responded to within 8 minutes during 2017-18 against a target of 72.5%. In 2017-18 NIAS received 220,090 emergency and healthcare professional calls (this represented a total increase of 3.9%) of which 63,319 were Category A.

Response times to Category A '999' calls have fallen each year since last meeting the target in 2011-12 primarily due to an increase in demand which has not been matched by a similar increase in capacity and ambulances being delayed in patient hand-overs at Emergency Departments. A demand and capacity analysis was completed during the year which forecasts how much performance, as measured by sub-8 minute response, would fall by 2022 unless a major change is implemented.

Recommendations have been made and have been supported by HSCB for the adoption of a new Clinical Response Model (CRM) for '999' triage and ambulance dispatch. The proposed CRM is similar to the models which have been implemented by ambulance services in England, Wales and Scotland in recent years. Linked to this development are changes in how Paramedics will be trained by NIAS to gain a foundation degree with Ulster University and continuing accreditation by the Health and Care Professions Council.

It is also pleasing to report the growing development of Appropriate Care Pathways (ACPs) whereby Paramedics diagnose and treat patients at home or in the community for an increasing range of conditions in order to avoid hospital admission. A Clinical Support Desk manned by Paramedics and supported by a live Directory of Services was established in Emergency Control during the year and now

13 ACPs are in operation across the Province with nearly one in four '999' calls to NIAS not requiring hospital admission.

Another major success during the year was the introduction of the Helicopter Emergency Medical Service (HEMS), which commenced operations in July 2017. HEMS is a unique partnership arrangement with a charity, Air Ambulance NI, which supplies the helicopters and pilots with NIAS providing the Doctors and Paramedics and marshalling the helicopter response through Emergency Control. HEMS is based at the Maze / Long Kesh site near Lisburn and can transport a Doctor and Paramedic to the site of a major trauma anywhere in Northern Ireland within 30 minutes. HEMS operates during daylight hours 365 days per year.

A significant issue emerged in the latter half of the year when the Regulation and Quality Improvement Authority (RQIA) carried out unannounced inspections of 2 ambulance stations and ambulances and found that they were not meeting the Infection Prevention and Control standards of cleanliness which they require. RQIA issued Improvement Notices which resulted in a significant program to improve premises and deep clean ambulances to meet the RQIA standards across the 31 ambulance stations and many deployment points in operation across Northern Ireland. While this was being rolled out a further unannounced inspection was made by RQIA at another station closely followed by 22 unannounced monitoring inspections on a single day. RQIA found that while there had been some improvement in some stations it was not consistent in all areas of operation and in March recommended a 'Special Measure' for a period of at least 3 months.

This recommendation was accepted by the Department of Health.

NIAS welcomes this Special Measure which is the assistance and advice from a person with specific infection prevention and control experience who will support the Trust Board and its Directors and Managers to meet the standards required by RQIA as quickly as possible across all areas of operation.

The year has been extremely busy with many trials and I have every confidence that these challenges which continue into 2018-19 and beyond will be fully met by the Trust Board with a new Chair and some new Non-Executive Directors plus a highly dedicated management team under the leadership of the new Chief Executive.

I wish the Board and its Directors all success in the future.



Mr Paul Archer
Chairman
13 June 2018



In 2017-18 PCS/ICS crews complemented the work of our emergency crews by transporting 194,424 non-urgent patients to hospital.

Performance Report



Performance Overview

Chief Executive Overview of Performance

I am privileged to have been appointed as Chief Executive of the Northern Ireland Ambulance Service at the end of the 2017-18 year. NIAS is a wonderful organisation made up of many truly committed and professional staff who are rightly highly valued by the population we serve, and I look forward to supporting them as we face the challenges ahead and seek to transform our services to meet the changing needs of the public.

2017-18 has been a particularly challenging one for NIAS. For yet another year, the response times for Category A calls has deteriorated. Only 45.2% of Category A calls were responded to within 8 minutes during 2017-18 against a target of 72.5%. Among the reasons for our inability to meet these targets is the ever increasing demand on the Service. Last year NIAS received 220,090 emergency calls of which, following current triage protocols, 63,319 (29%) were categorised as “potentially immediately life threatening” (Category A). This represents an increase of 3.9% on the previous year. In addition, the introduction of a range of alternative care pathways, while bringing real benefits to patients and reducing the number of patients conveyed to hospital increases the length of time ambulance staff spend on scene with patients, therefore reducing capacity to respond to calls.

Studies across the UK have demonstrated that a more appropriate percentage of immediately life-



threatening calls is around 7%, which shows that our current response model is outdated and in need of change. During 2017-18, NIAS has developed proposals for a new Clinical Response Model which will target those calls which are immediately life threatening. These calls will remain time critical and will receive an immediate response. For other calls, the proposed new Clinical Response Model will allow our Control staff to take more time to ensure that the patients’ needs are served by the most appropriate response which may not, in some cases, necessitate ambulance attendance or transport to, already busy Emergency Departments.

These proposals have been supported by our Commissioner, the Health and Social Care Board and are currently with the Department of Health for approval to take forward a public consultation. Subject to that approval, we look forward to engaging widely with the public and our staff in the year ahead on the proposed changes.

Despite the falling performance against Category A targets over a number of years, one thing that has remained constant is the high level of quality care provided by our frontline staff, including those on A&E vehicles, their Patient Care Service (PCS) colleagues and those in our control centres. This has been evidenced once again, during 2017-18, by the large number of compliments received at Trust Headquarters. I have been struck during the short time since taking up post by the number of people who have used our service who take the time to write conveying their appreciation for the care they have received, often at very difficult times in their lives.

Our staff are truly our greatest asset. On the frontline they see things on an almost daily basis that many of us will not see in a lifetime. For this reason I am glad to report that in 2017-18, through engagement with frontline staff and Trade Unions, we established a Health and Wellbeing Group which has made good progress towards the introduction of a peer support model for staff which we expect to implement fully in 2018-19.

During 2017-18, partnership working with Trade Unions was re-established and the agreement of job profiles for key posts relating to the Helicopter Emergency Medical Service (HEMS) and the Paramedic Clinical Support Desk enabled recruitment to proceed for both. The HEMS service was officially launched in August 2017 and has been tasked to over 250 incidents bringing the advanced skills of an ED Consultant and Paramedic to patients whose lives are in imminent danger. The Paramedic Clinical Support Desk went live in October 2017 as the 13th Alternative Care Pathway introduced by NIAS and is making a real contribution to

ensuring patients receive the most appropriate care and avoiding the need for unnecessary hospital attendances.

The introduction of both are real investments in our staff, affording them career development opportunities. Further opportunities will be delivered to our staff with the introduction of Paramedic Education. A Paramedic Education Project was established during 2017-18 with the objective of developing education solutions that will meet the future needs of the service. NIAS has established a partnership with Ulster University to develop a level 5 Foundation Degree in Science in Paramedic Practice.

A further challenge faced by NIAS during 2017-18 was the issue of Infection Prevention and Control (IPC). During a number of inspections by the Regulation and Quality Improvement Authority (RQIA) serious concerns came to light regarding a number of issues related to IPC. NIAS moved quickly to address these concerns with staff across all levels of the organisation stepping forward to improve the situation. However, in March 2018, while acknowledging that much progress had been made, RQIA recommended to DoH that a senior clinician with experience in infection prevention / control and cleanliness combined with experience of governance and assurance be seconded into NIAS to support us in this work. A comprehensive improvement plan has been developed to address the issues identified by RQIA and I am confident with the continued commitment of our staff that we will make the required improvements.

In conclusion, while new to NIAS, I see an organisation, like all within Health and Social Care, which faces considerable challenges,

not least those experienced during the past very difficult winter period. But I also see an organisation made up of dedicated professionals who have, in the face of these challenges, gone that extra mile with the sole aim of providing the best possible care to patients who need to call us. I therefore see much to be positive about as we face the challenges ahead.

privileged to join those who do so on a daily basis. I believe that the work that has been done in the past year, particularly in staff engagement / welfare and the proposed new response model, positions us well in addressing future challenges and I look forward to reporting on how both will have progressed during 2018-19.

The ambulance service enters the lives of people when they are at their most vulnerable. I chose to join the Health Service because I saw the opportunity to make a difference in the lives of patients and support our many committed health professionals to deliver the best service they can. The Northern Ireland Ambulance Service provides unparalleled opportunities to make those differences and I consider myself



Operations and Medical Administrative staff supported many of the initiatives introduced throughout 2017-18.

About the Northern Ireland Ambulance Service HSC Trust

The Northern Ireland Ambulance Service (NIAS) was established by the Northern Ireland Ambulance Service Health and Social Services Trust (Establishment) Order (Northern Ireland) 1995 as amended by the Health and Social Services Trusts (Establishment) (Amendment) Order (Northern Ireland) 2008 and Section 1 of the Health and Social Care (Reform) Act (Northern Ireland) 2009. NIAS responds to the needs of a population in Northern Ireland in excess of 1.8 million people in the pre-hospital environment. It directly employs in excess of 1,200 staff, across sixty one ambulance stations/ deployment points, two Ambulance Control Centres (Emergency and Non-Emergency), a Regional Education and Training Centre and Headquarters. NIAS has an operational area of approximately 5,450 square miles, serviced by a fleet of 313 ambulance vehicles. We provide

ambulance care, treatment and transportation services to the people of Northern Ireland twenty four hours per day, seven days per week, and three hundred and sixty five days per year.

The principal ambulance services we provide are:

- + Emergency response to patients with sudden illness and injury;
- + Non-emergency patient care and transportation;
- + Specialised health transport services; and
- + Co-ordination of planning for major events and response to mass casualty incidents and disasters.



The issue of winter pressures and violence against our staff was profiled on BBC radio and TV during December 2017.

Purpose and Activities of the Trust

Purpose ...

The Northern Ireland Ambulance Service is highly valued by the people of Northern Ireland. It exists to improve their health and well-being, and applies the highest levels of human knowledge and skill to preserve life, prevent deterioration and promote recovery.

Mission...

The Northern Ireland Ambulance Service will provide safe, effective, high-quality, patient-focused care and services to improve health and well-being by preserving life, preventing deterioration and promoting recovery.

Vision...

Improved health and well-being for the Northern Ireland community through safe, effective, high-quality care and services provided by the Northern Ireland Ambulance Service as an integral part of the whole healthcare system.

Values...

Our values provide common ground for co-operation to achieve shared aspirations. In adopting and endorsing these values, the Northern Ireland Ambulance Service commits to “living” those values every day in our engagement with patients, public and colleagues providing healthcare services.

Respect and Dignity...

We value each person as an individual, respect their aspirations and commitments in life, and seek to understand their priorities, needs, abilities and limits. We take what others have to say seriously. We are honest about our point of view and what we can and cannot do.

Commitment to quality of care...

We earn the trust placed in us by insisting on quality and striving to get the basics right every time: safety, confidentiality, professional and managerial integrity, accountability, dependable service and good communication. We welcome feedback, learn from our mistakes and build on our successes.

Compassion...

We respond with humanity and kindness to each person’s pain, distress, anxiety or need. We search for the things we can do, however small, to give comfort and relieve suffering. We find time for those we serve and work alongside. We do not wait to be asked, because we care.

Improving lives...

We strive to improve health and well-being and people’s experiences of the health service. We value excellence and professionalism wherever we find it – in the everyday things that make people’s lives better as much as in clinical practice, service improvements and innovation.

Working together for patients...

We put patients first in everything we do, by reaching out to staff, patients, carers, families, communities, and professionals within and outside the health service. We put the needs of patients and communities before organisational boundaries.

Everyone counts...

We use our resources for the benefit of the whole community, and make sure nobody is excluded or left behind. We accept that some people need more help, that difficult decisions have to be taken and that when we waste resources we waste others’ opportunities. We recognise that we all have a part to play in making ourselves and our communities healthier.

Strategic Aims...

- + **To deliver a safe, high-quality ambulance service** providing emergency and non-emergency clinical care and transportation which is appropriate, accessible, timely and effective;
- + **To achieve best outcomes for patients** using all resources while ensuring high quality corporate governance, risk management and probity; and
- + **To engage with local communities and their representatives** in addressing issues which affect their health, and participate fully in the development and delivery of responsive integrated services.

Strategic Objectives...

- + Further develop the service delivery model for scheduled and unscheduled care and transportation to address rural issues and exploit partnership opportunities;
- + Review and develop operational systems and processes to support the service delivery model and provide necessary assurances of appropriateness, accessibility, timeliness and effectiveness;
- + Build and maintain a high-performing, appropriately skilled and educated workforce, suitably equipped and fit for the purpose of delivering safe, high-quality ambulance services;

- + Promote and develop an open, transparent and just culture focused on patients and patient safety;
- + Establish and develop agreed outcome-based, clinical and non-clinical, quality indicators for patients to identify opportunities to improve outcomes for patients and pursue the resources and processes necessary to deliver better outcomes;
- + Review existing resources and ensure resource utilisation is aligned with delivery of agreed outcome-based quality indicators for patients and high quality corporate governance, risk management and probity;
- + Establish processes, built around our Personal and Public Involvement (PPI) strategy, to enable effective communication and engagement with all our communities and their representatives;
- + Use those PPI processes to clarify the ambulance role, function and resource with the community and agencies responsible for setting policy and commissioning ambulance services, and test this against their perceived/assessed needs and expectations; and
- + Work with all stakeholders, in particular regional and local commissioners and other providers of health and social care services, to establish processes to enable and support full participation of the ambulance service in the development and delivery of responsive integrated health services.

Performance Analysis

Overview of Organisational Performance

The Northern Ireland Ambulance Service (NIAS) exists to provide a high quality ambulance service which delivers the best clinical outcomes for those patients who make use of our services. We will do this by having in place the necessary resources in terms of staff, fleet and estates. However, we cannot deliver this service in isolation and we remain committed to participating fully in the development and delivery of responsive integrated health and social care services through close collaboration with partners throughout the Health and Social Care network. Engagement with local communities and their representatives in addressing issues which affect their health is also key to the future development of our services.

This annual report examines NIAS performance during 2017-18 in terms of delivering our service and will provide contextual narrative behind the figures. The report will identify the stark challenges that NIAS has faced and will continue to face in the period ahead. The report will also inform the reader of the measures that NIAS has proposed and which are key in facing these challenges. The report will look at our staff, fleet and estates and developments within each over the past year and how we aim to continue to improve them. It will also review the way in which we have managed our budget in the context of these challenges during the year.

Front Line Services

NIAS is required under the Commissioning Direction Plan to formally report to the Health and Social Care Board (HSCB) on performance indicators for Category A performance and turnaround times at Emergency Departments.

Commissioning Direction Plan Key

Performance Indicator: 72.5% of all Category A (life threatening calls) should be responded to within eight minutes, 67.5% in each Local Commissioning Group (LCG) area.

Since 2012-13 NIAS performance against this target has been falling steadily and, regrettably, continued to fall in 2017-18 to the point where NIAS responded to 45.2% of Category A calls within the required 8 minutes.

The following table describes the performance against these Key Performance Indicators for the year 2017-18:

Cat A Response Performance 2017-18

Cat A “potentially immediately life-threatening” 999 calls with a sub-8 minute response		
Location	2017-18	
	Target	Actual
N Ireland	72.50%	45.20%
Belfast	67.50%	56.80%
North	67.50%	39.10%
South East	67.50%	37.90%
South	67.50%	38.10%
West	67.50%	51.50%

This continues to be a matter of concern for the Trust. We have, for a number of years, highlighted the issue of increasing demand on the Service as a real concern which will always impact on performance as currently assessed.

There are a number of challenges that have impacted on our ability to achieve the indicator of 72.5% regionally and 67.5% for LCGs, including;

Demand Pressures

- + In 2017-18 NIAS received 220,090 emergency and healthcare professional calls an increase in demand of 3.9% compared with 2016-17. This was an additional 8,290 calls, as shown in the chart, Fig 1, overleaf.
- + In 2017-18 NIAS received 63,319 Category A calls, an increase in demand of 3.1% compared with 2016-17. This was an additional 1,917 calls as shown in the chart, Fig 2, overleaf.

These measures are in addition to those identified as part of the Demand and Capacity

Review and associated Performance Improvement Plan.

Hospital Turnaround Times

NIAS is required under the Commissioning Direction Plan to measure and report on hospital turnaround times (HTT).

Delayed Ambulance turnaround times continue to be a challenge for NIAS. Congestion at Emergency Departments (EDs) delays patient handover. The performance indicator agreed with Commissioners is that ambulances should turnaround at ED within 30 minutes (15mins patient handover and 15mins make ready for next call).

In 2016-17, 46.2% of all ambulance arrivals at hospitals resulted in ambulance turnaround times within the standard 30 minutes. In 2017-18 this has fallen to 39.1%.

NIAS continues to work with acute Trusts to improve ambulance turnaround times across Northern Ireland. Four Hospital Ambulance Liaison Officers (HALO) continue to assist with

patient flow and patient turnaround performance. Over the winter months NIAS increased the hours of operation of the HALOs at weekends and early evening.

The chart, Fig 3, shows performance against this KPI.

Fig 1

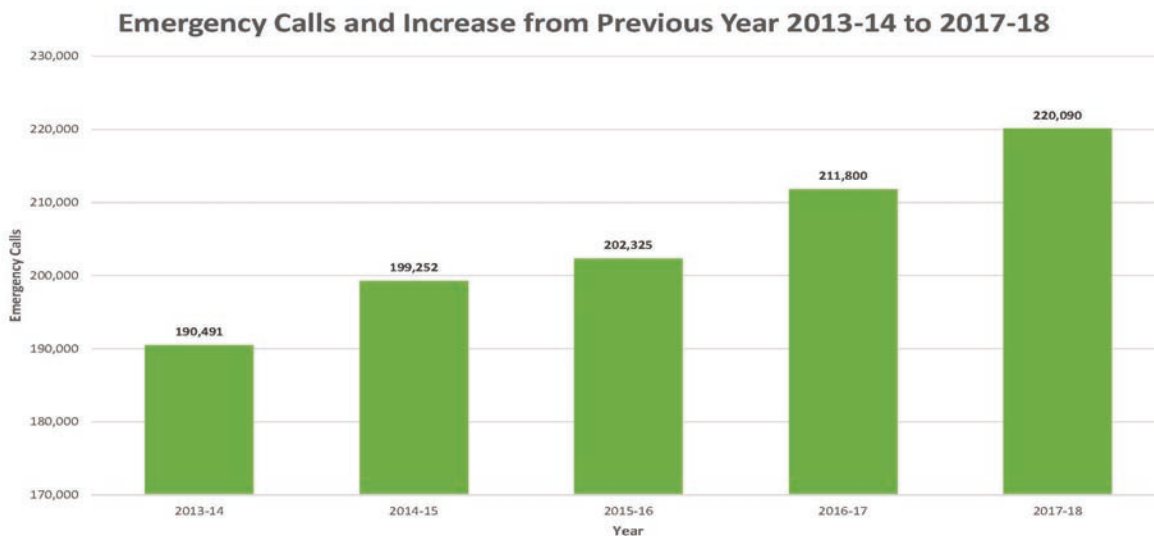


Fig 2

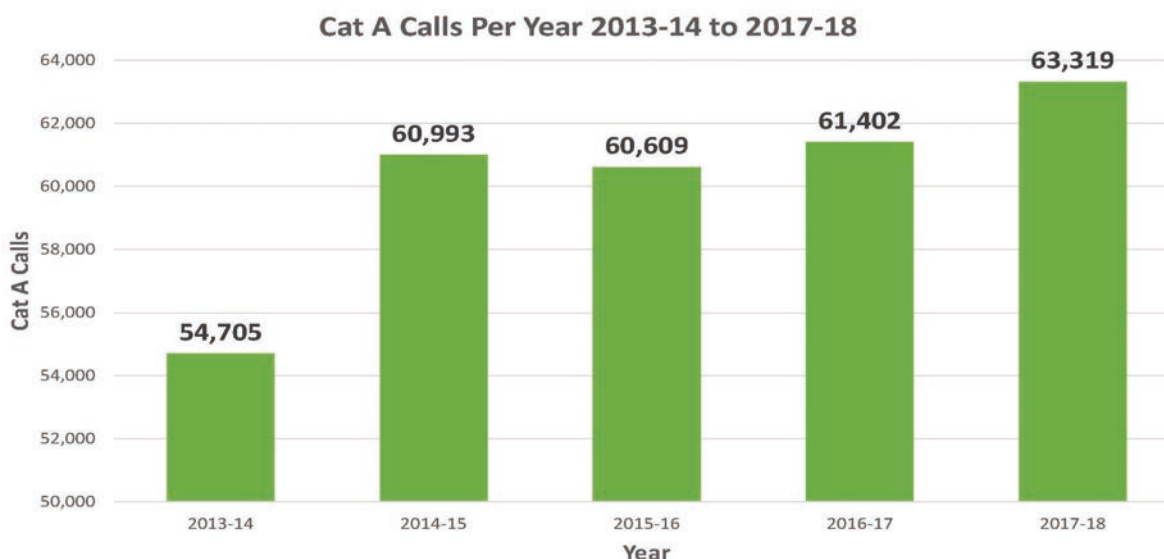
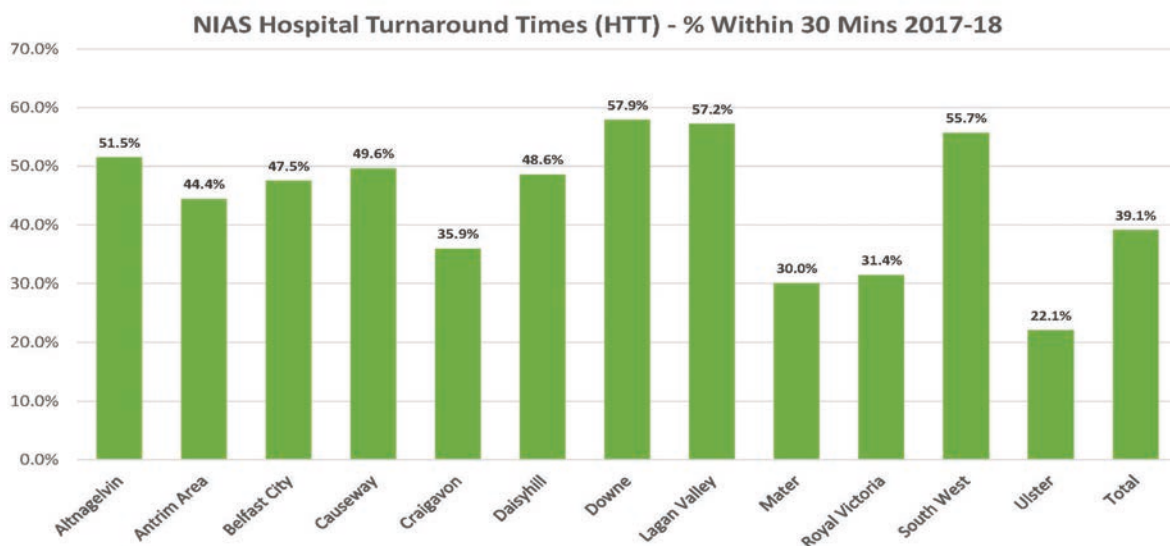


Fig 3



Infection Prevention and Control / RQIA

As part of ongoing work around the governance of Infection Prevention and Control Practice, NIAS developed an inspection tool for the assessment of ambulance resources, and invited the RQIA to undertake an independent assessment of our facilities. RQIA adopted a tool originally intended for the inspection of hospital facilities but with some amendment to better reflect the pre-hospital environment.

They began a series of unannounced inspections in the summer of 2017 but soon identified a number of concerns regarding both practice and assurance / governance arrangements, leading to the issue of improvement notices for two stations. Two of these were removed following significant improvement at both sites, but a third station was subsequently inspected and also displayed area of concern. Improvement notices were again issued and one was lifted once the

necessary improvements had been made, but this and a wider inspection of other NIAS facilities across the region indicated that while there were many areas of good practice, the standard was not being achieved reliably across the whole service. Improvement notices remain in place as of March 2018 requiring improvement in Corporate Leadership and Accountability of the organisation.

In addition, the RQIA recommended to the Department of Health that they put in place a special measure involving the secondment into NIAS of a senior clinician, with experience in infection prevention and control / hygiene and cleanliness and also clinical governance and assurance processes, in order to work with NIAS to strengthen the work already undertaken in these areas. The Trust has submitted a Quality Improvement Plan (QIP) detailing the work to be taken forward and will continue to meet with the Department of Health to review progress.



In response to RQIA concerns NIAS established an Infection Prevention and Control Group.

Other Challenges

During 2017-18 a number of other issues impacted on our capacity to deliver our service:

- + Winter and seasonal pressures;
- + Continued loss of available response hours due to requests for Diverts. NIAS engaged with HSCB and Acute Trusts in equalising flow of patients to EDs, diverting away from congested EDs at times of high activity particularly during winter. While this was beneficial for patients and EDs, it resulted in longer travel times for ambulances, reducing capacity to respond to 999 and Urgent calls;
- + Insufficient capacity to match resources to deal with increasing demand over the whole 24/7 period with significant pressures between 20:00 hours and 08:00 hours and at weekends;
- + Impact of Major Incidents and special events on service delivery; and
- + Experiencing longer on scene times due to implementation of more complex care pathways for patients.

Corporate Challenges

Information Governance

A key challenge for NIAS is embedding the culture of patient confidentiality and consent – strengthened by the General Data Protection Regulations (GDPR) which come into force

as law in UK on 25th May 2018 – across the whole organisation. Data breaches can have serious implications for patients, staff and the organisation both in terms of reputation and financial penalties. We have a legal responsibility to demonstrate compliance with GDPR. This includes an increased focus on obtaining appropriate patient consent to reuse data and to embed Privacy Impact assessments in all workstreams across the Trust.

There has been an increase in the level of information requests at over 4.2% in 2017-18. This includes a 9.0% increase in requests by PSNI. It is anticipated that the number of requests will increase further in the incoming year as General Data Protection Regulations heightens public awareness about rights of access; introduces faster processing times for Data Subject Access Requests and reduces costs for obtaining information.

Cyber Security

Our challenge as NIAS is to support the principles of corporate governance and recognise our public accountability, but equally place importance on confidentiality and the security of personal information about patients and staff.

The challenge for NIAS and the Health Service as a whole is to be prepared to minimise the impact of a cyber-attack on delivery of our service and to be able to restore services as soon as possible. We need all staff to have the appropriate tested contingency arrangements in place and to ensure that all users recognise and embed NIAS guidance on password and security of systems.

Frontline Developments – Improving Services For Our Patients

2017-18 witnessed the arrival of a number of major developments to assist NIAS in our drive to ensure that patients, calling us, receive the most clinically appropriate response to their needs.

Clinical Response Model

During 2017-18 NIAS completed a Demand Capacity Review which recommends the introduction of a new service delivery model (Clinical Response Model) with a revised suite of Standards, Targets and performance indicators centred around improving patient outcomes.

This proposed new model has been supported by the HSCB Commissioners, and is currently being considered by DoH. If approved by DoH, NIAS will engage in a consultation exercise on the proposed model during 2018-19.

Paramedic Clinical support Desk

In October 2017 a Paramedic Clinical Support

Desk (CSD) was established within Emergency Ambulance Control undertaking telephone triage of 999 calls and using their clinical expertise to provide self-care advice or refer patients to appropriate care pathways to ensure the right treatment, in the right place at the right time.

The initial role of the CSD Paramedics are to provide:

- + Telephone based 'hear & treat' services ensuring that patients receive the most appropriate clinical care;
- + Clinical advice/support to clinical staff which will complement existing clinical support mechanisms;
- + Advice and support in relation to the use of NIAS Appropriate Care Pathways; and
- + Real time clinical advice to enable the deployment of the right resource, first time to patients.

From October 2017 to March 2018 the CSD dealt with 6,442 calls to 999. 50% of these calls required an emergency 'blue light' ambulance



The Clinical Support Desk went live in October 2017 with Paramedics Lynne Bailie, Glen Rowley, Rhonda Jones, Damien Heaney and Neil Duncan.



HEMS went live at the end of July 2017 with 15 Consultants, 10 Paramedics and 2 pilots recruited to provide the service

response, while the other 50% of calls were resolved by either the provision of self-care advice with no response required (27%) or assessing that patients required non-emergency ambulance transport to Emergency Departments (23%).

Helicopter Emergency Medical Service

The Helicopter Emergency Medical Service (HEMS) went live at the end of July 2017.

The service is delivered through a partnership involving the Northern Ireland Ambulance Service (NIAS) and the charity, Air Ambulance Northern Ireland (AANI). Both parties have signed up to an agreed memorandum of understanding (MoU) setting out the various roles and responsibilities with the Health and Social Care Board as an interested party.

The purpose of the HEMS Service is to provide very advanced clinical interventions at the scene of an incident which previously would not have been delivered until a patient arrived in hospital. In essence a critical care consultant and a critical care trained paramedic can reach an incident anywhere in Northern Ireland within thirty minutes in order to supplement the initial treatment of a

patient provided by NIAS crews. The HEMS team is only dispatched to cases of serious trauma based on the initial 999 call reports received from scene or further updates from ambulance crews who subsequently arrive and request assistance from the team. The team will then decide on the most appropriate destination for the patient which may include flying them directly to the Royal Victoria Hospital for specialist treatment.

Community Paramedics

In 2017 NIAS, along with the ambulance services in Scotland and Republic of Ireland and in collaboration with Co-operation and Working Together (CAWT), secured EU INTERREG VA funding to develop and implement a Community Paramedicine project to improve the delivery of health services in border and rural areas.

Community Paramedicine enables Paramedics to operate in expanded roles to provide routine healthcare services and help improve rural emergency medical services.

Community Resuscitation Team

The Community Resuscitation team took up post in 2017-18 and have been working to further the

aims of the Community Resuscitation Strategy through:

- + promoting public awareness of and training in CPR;
- + liaising with local councils to promote the resuscitation agenda and the location of public defibrillators; and
- + engaging with community responder groups across Northern Ireland.

The team has worked particularly hard to develop links with local schools with the aim of encouraging children to learn lifesaving skills and are building an in-depth database to inform the future management of out-of-hospital cardiac arrest. Most recently the team have agreed the introduction of the “GoodSAM” app to Northern Ireland, allowing for the early alerting of voluntary lifesavers in the proximity of a patient who has collapsed with a cardiac arrest. A regional register of Public Access Defibrillators (PADS)

now contains the location and access details of more than a thousand units across the region.

Paramedic Education

During 2017-18 NIAS established a formal Paramedic Education Project with key deliverables included sourcing an interim pre-registration paramedic programme to meet the short term needs of the Trust and the development of a longer term paramedic education solution that will meet the future needs.

The project board which includes representation from Trust Directors, the DoH and HSCB Commissioners, continued to progress against defined timeframes during 2017-18. In Qtr 3 2017-18, as a result of a tender exercise, the Trust entered into a partnership with Ulster University (UU) to develop a level 5 Foundation Degree in Science in Paramedic Practice. Members of the Trust’s Education and Training Team formed a Curriculum Development Team to develop the FdSc programme. The programme



NIAS appointed a Community Resuscitation Lead, Stephanie Leckey (front right), and a team to co-ordinate and engage with Community First Response groups such as this one from Crossmaglen.

documentation was formally submitted to the Health and Care Professionals council (HCPC) in Qtr 4 as a prerequisite to the formal approvals visit scheduled to take place in May 2018. Subject to successful approvals, the first programme is anticipated to commence in September 2018.

Fleet and Estate

Fleet

A key NIAS objective is to provide a safe and reliable ambulance fleet which supports the operational model for service delivery. During 2017-18 NIAS, in accordance with the Fleet Strategy, continued with the 5 year fleet replacement cycle for the operational fleet and replaced a total of 23 Accident and Emergency (A&E) vehicles, 22 Patient Care Service (PCS) vehicles and 15 rapid response cars. In addition, specialist vehicles, two vans and a 4x4 were added to our specialised response fleet.



The fleet continues to adopt the latest technologies in safety such as Telemetry and CCTV and minimising the vehicles environmental impact, with the last batch of vehicles 81% of our A&E fleet meets the latest Euro 6 emission standards.

We have increased the number of A&E Mercedes 519 Euro 6 Ambulances this year, which are all capable of carrying bariatric stretchers and patients, thus increasing the availability of vehicles suitable for the increasing number of bariatric cases requiring emergency care.

100% of A&E vehicles are now equipped with telemetry which allows remote monitoring of vehicle data and supports fleet management decisions with key data; and PCS vehicles were changed in configuration to focus on stretcher, single and double wheelchair PCS vehicles. These distinct configurations will assist in matching vehicles to patient needs and the configurations of future vehicles will be reviewed annually to ensure best fit with demand.

Percentage of Fleet Less Than 5 Years Old

Fleet Profile 2017-18 (% less than 5 yrs old)	Mar 2018 %
Emergency Ambulances	80
Non-Emergency Ambulance	80
Rapid Response Vehicles	88
Support Vehicles	60

The slightly low percentages for Emergency Ambulances and Non-Emergency Ambulances, at year end, are as a result of the timing of the disposal and commissioning of vehicles. The programme remains on track for regular fleet replacement. Similarly the lag in RRV age has corrected through the year.



Ballymena Ambulance Station which was officially opened by HRH Prince Harry in September 2017.

Estate

In September 2017, HRH Prince Harry officially opened the new Divisional Headquarters and Ambulance Station in Ballymena.

The building has been operational since May 2016 and provides NIAS with a new Ambulance Hub to serve the population of Ballymena and surrounding areas. This replaces the existing ambulance station at Braid Valley Hospital, and provides increased accommodation to house 45 staff, five A&E vehicles, four RRV, three PCS vehicles, Divisional HQ accommodation for the Northern Area and a 25 seat conference room.

Building work on the Enniskillen Station was completed in year and handed over to NIAS on

10 November 2017 and became operational on 4 December 2017, providing a modern, fit-for-purpose facility in the South West.

The Enniskillen modular unit was moved to Omagh to upgrade facilities there and reduce NIAS leased property portfolio.

The impact of NIAS operations on the environment is monitored through the Trust's Environmental Management Group, where initiatives are discussed and targeted for implementation in order to reduce waste and energy usage. NIAS entered the 2017 Arena Network awards for Environmental Management achieving a Silver Award, narrowly missing out on the Gold award.



Enniskillen Ambulance Station which became operational in December 2017.

NIAS also gives consideration to meet BREEAM (Building Research Establishment Environmental Assessment Methodology) Standards when designing new buildings, in accordance with Central Procurement Department (CPD) Health Project Policy. NIAS is preparing a new Estate Strategy to be published in 2018-19 and this document will further renew NIAS Corporate Social Responsibility in Estates planning and delivery.

Workforce

Key to the delivery of our services is a high performing, appropriately skilled and educated workforce which is suitably equipped and fit for the purpose of delivering safe, high-quality ambulance services. In recognising our staff as our most valuable asset, NIAS continually seeks to develop staff and care for their physical and mental well-being through structured initiatives, designed to deliver this development and care.

Supporting Our Staff

NIAS has increasingly placed a strong focus on staff engagement, and Health and Wellbeing outcomes for staff. This agenda is a core element of NIAS's transformation work.

In December 2017, a joint union/NIAS staff survey was launched throughout the Trust to seek the views of staff on issues related to wellbeing and welfare.

During 2017-18 work began on a peer support pilot project which involved substantial staff engagement, project development work, and external partnering with public sector colleagues, to benchmark and build on best practice for NIAS in relation to systems of peer support, stress management and trauma response.

These specific initiatives are in addition to wider ongoing work around health and wellbeing in NIAS.



NIAS hosted its first Leadership Conference at Mossley Mill in September 2017.

Leadership Conference

2017 saw NIAS' first ever leadership conference. Held in Newtownabbey, during September, the conference was a statement about the value the organisation places on our leaders of tomorrow as we journey into continuing periods of transformation within Health and Social Care. The event was promoted as a forward thinking precursor to the introduction of Leadership Development Programmes within NIAS.

Personal and Public Involvement (PPI)

To ensure input of service users and their representatives to the development of the Trust's Transformation and Modernisation agenda, Engagement and Communication Plans were produced. Performance against delivery of these plans was monitored by the Trust's Transformation and Modernisation Programme Board. During 2017-18, the Trust engaged with key stakeholders through presentations to service user groups on Alternative Care Pathways and a programme of shopping centre events.

The Trust has continued to gather and analyse patient experience stories as part of the regional 10,000 Voices project. Patient stories are provided to public sessions of the Trust Board and shared with managers and staff. Further work will be undertaken to use 10,000 Voices as a learning and engagement tool for the Transformation and Modernisation Programme

Personal and Public Involvement was included as part of the mandatory training for all staff during the year.

Community Resuscitation

NIAS, as lead agency for the implementation of DoH Community Resuscitation Strategy, introduced a Community Resuscitation Team whose role is to promote awareness and practice of bystander cardiopulmonary resuscitation (CPR) for patients in cardiac arrest, and the availability of public access defibrillators. The Team Manager and five Resuscitation Officers work across Northern Ireland linking with Education Department, schools, and local councils and businesses to develop plans to improve the likelihood of survival from patients who suffer a cardiac arrest outside of the hospital setting.

The team went live in January 2018 and has already engaged with local schools to undertake training and basic life support.



NIAS Community Education visits continued throughout 2017-18 raising awareness amongst members of the public.

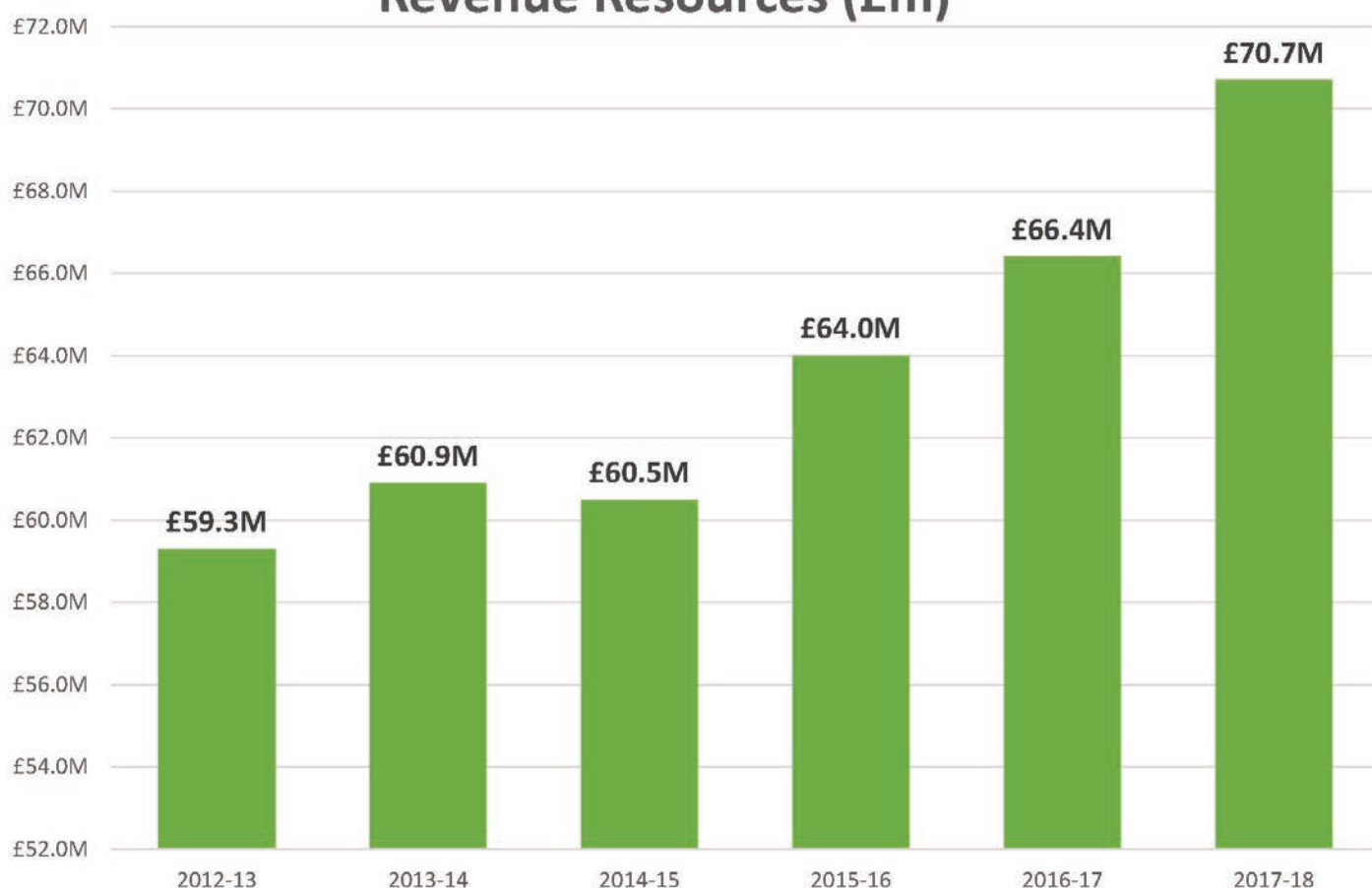
Financial Resources and Performance

Revenue Resources

The Health and Social Care Board (HSCB) provide the majority of the revenue resources available to the Trust through the Service and Budget Agreement. This sets the service activity and outcomes to be delivered within the Revenue Resource Limit that is made available to meet the Health and Social Care needs of the population. The total revenue resources available to the Trust for the last six years are shown below.

The resources available each year can vary due to a number of factors, for example supported developments, support for unavoidable costs pressures and the level of cash releasing efficiency savings required. The increase in 2017-18 is due to a number of supported developments, for example investment in additional ambulance provision linked to demography changes and additional resources over the winter period. This year also included the first full year of additional funding provided by HSCB to support the Helicopter Emergency Medical Service (HEMS).

Revenue Resources (£m)

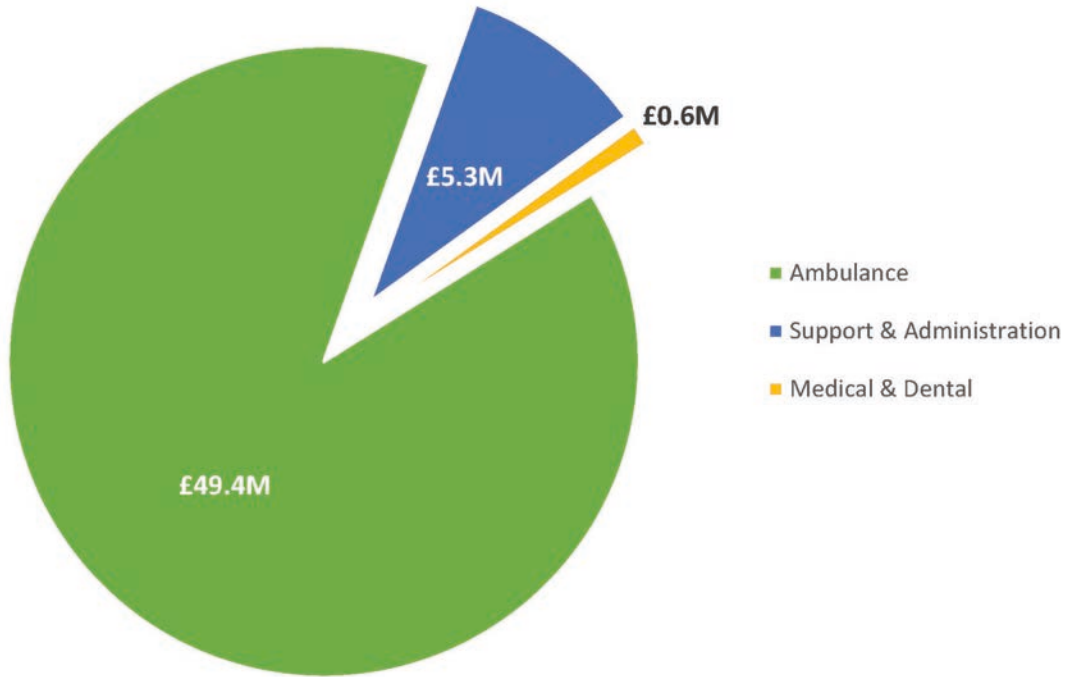


Revenue Expenditure

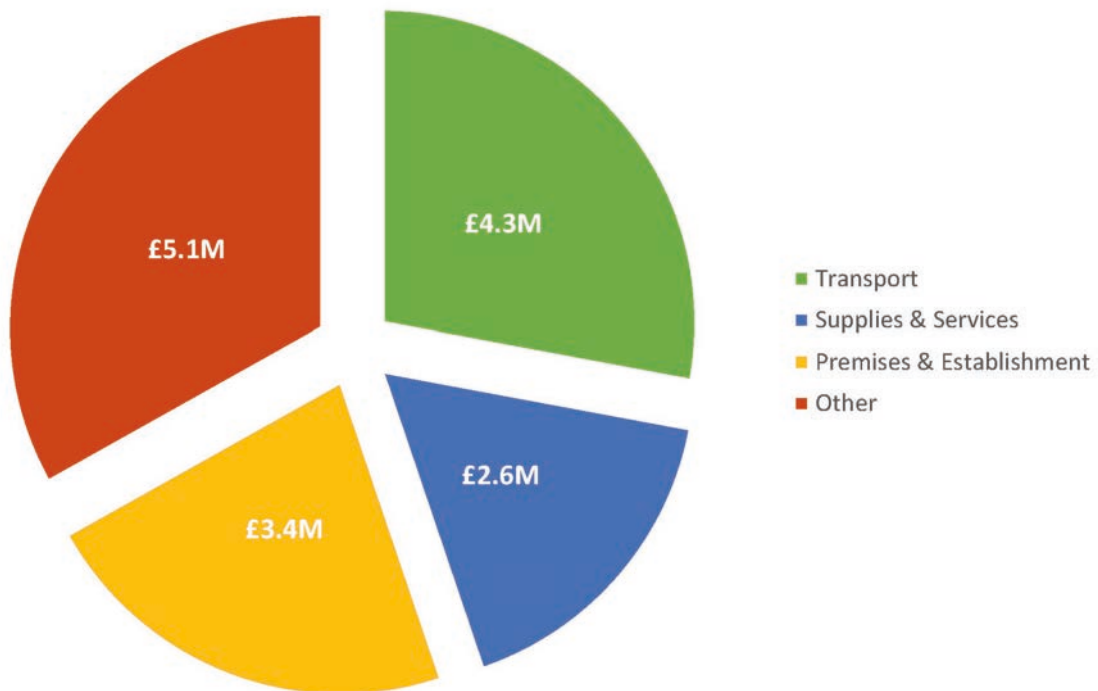
These resources are applied to provide the full range of services provided by NIAS. Over £55m (78%) of total expenditure in the Ambulance Service is on staff costs and the vast majority of this expenditure is on front line Ambulance

Service provision. Non pay expenditure of £15m is largely made up of the costs of running the ambulance fleet, clinical and non-clinical services and supplies and premises and establishment costs. The breakdown of expenditure between these areas in 2017-18 is shown below.

Revenue Resources Applied - Pay (£m)



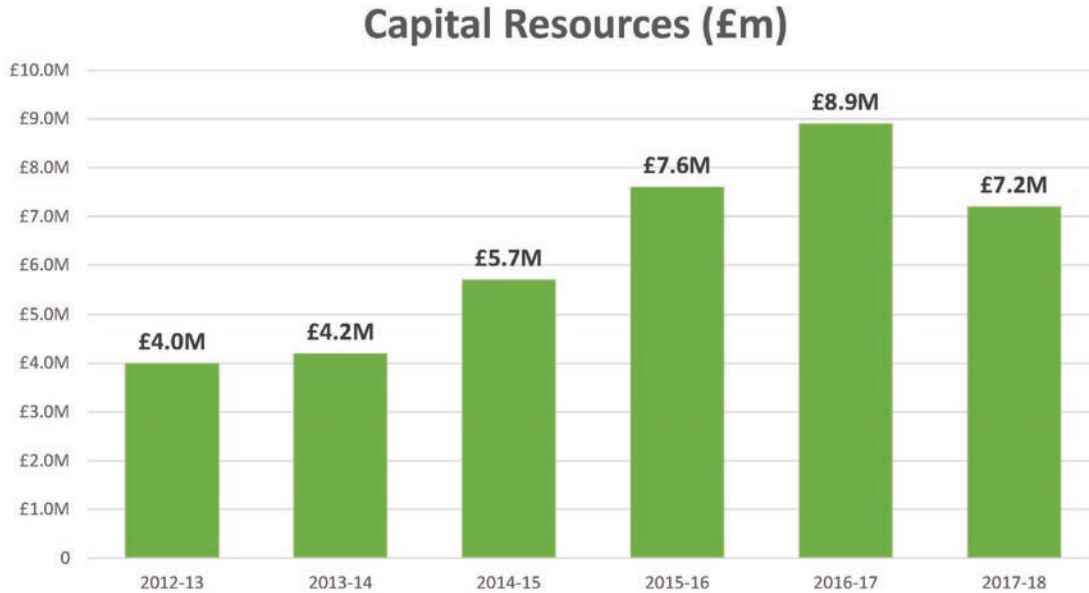
Revenue Resources Applied - Non Pay (£m)



Capital Resources

The Department of Health (DoH) provide capital resources to the Trust through the Capital Resource Limit. This is based upon a number

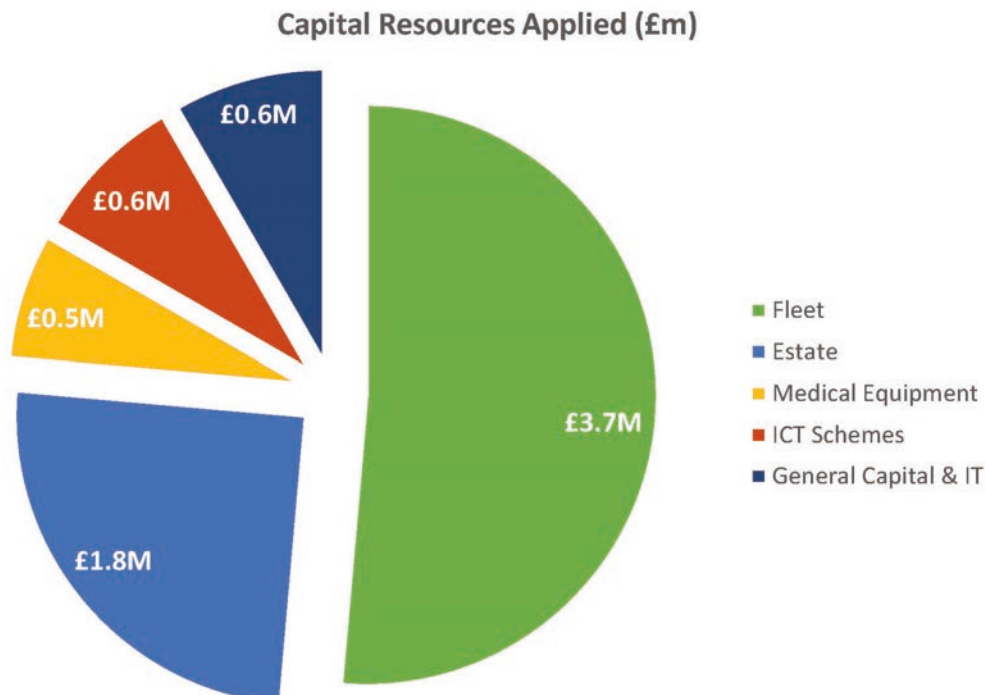
of factors, including overall resources available and the prioritisation of schemes across all Health and Social Care bodies. The total capital allocations made to the Trust for the last six years are shown below.



Capital Expenditure

These resources are applied broadly across the following areas: Fleet, Estate, Medical Equipment; General Capital; and Information Communications and Technology. A breakdown

of the £7.2m expenditure in 2017-18 between these areas is shown below. The completion of the new Ambulance Station in Enniskillen was a significant capital scheme during the year. The Trust has also been able to maintain investment in replacing the Ambulance fleet in a managed cycle.

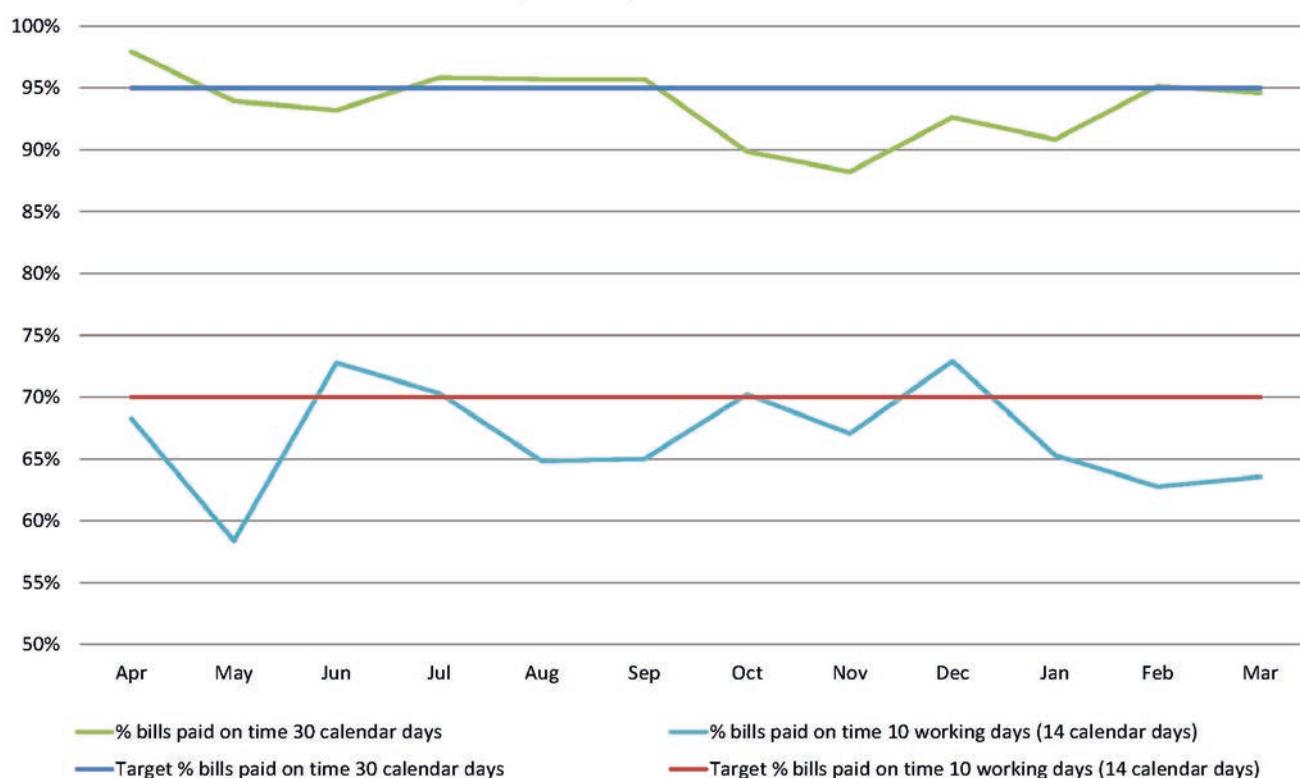


Prompt Payment of Invoices

The Trust is required to pay non-Health and Social Care trade creditors in accordance with the Better Payments Practice Code and Government Accounting Rules. The target is to pay 95% of invoices within 30 calendar days of receipt of a valid invoice, or the goods and services, whichever is the latter. A further regional target to pay 70% of invoices within 10 working days (14 calendar days) is also in place. The Trust has implemented and maintained a range

of plans to improve and maintain performance in this area which has resulted in sustained improvements over recent years, however the cumulative targets for the year were narrowly missed. The performance for each month is shown below. The cumulative performance for the year was 93.5% of invoices by volume paid on time within 30 calendar days. The Trust will continue with efforts to maintain and improve performance in 2018-19. Performance by number and value of invoices is shown in Note 14.1 of the Annual Accounts.

Prompt Pay Performance



Long Term Expenditure Trends and Plans

In common with the rest of the Public Sector and with the Health and Social Care system, 2017-18 has been another year of challenge. The Trust has delivered against a range of statutory

and regulatory financial duties during the year. Overall, expenditure levels were over £77 million (including non-cash items – see note 3.1 of the accounts). This was against a backdrop of financial savings. Cumulative savings of an additional £1.0 million were required from NIAS for the 2017-18 financial year. This savings target was achieved through a range of non-recurrent

measures. The Trust will continue to work with all stakeholders to achieve required savings while maintaining safe and effective care to patients.

With the support of the HSCB, the Trust also delivered a significant investment plan mostly in response to changes in service delivery both in NIAS and in the wider Health and Social Care system. Overall, the Trust delivered a small surplus of £61k.

The Trust also benefited from £7.2 million of capital investment. This included the replacement of ambulance vehicles and investment in the ambulance estate, medical equipment and information and communications technology.

Looking ahead, the Trust faces a range of financial pressures. The current political and economic environment locally, nationally and internationally has the potential to significantly add to these pressures.

The consolidation and introduction of a range of developments, for example the Appropriate Care Pathways, the Helicopter Emergency Medical Service and Community First Response, will have financial implications for the Trust. There will be further requirements to deliver cash releasing efficiency savings in 2018-19 and additionally, some resources provided non-recurrently during 2017-18 will need to be considered into 2018-19. Levels of capital investment will also need to be maintained in order to maintain fleet, estate and technology to appropriate standards.

The Trust is grateful for the support of the HSCB and DoH in securing the levels of investment in the ambulance service in 2017-18 and previous years. Trust will continue to work with all HSC partners to build on this and continue to provide

safe, effective and quality care within available resources.

NIAS, in common with other HSC Trusts, draws down cash directly from the DoH to cover both revenue and capital expenditure. Cash deposits held by the Trusts are minimal and any interest earned is repaid to the DoH. As such, there are no effects of interest costs on outturn and no potential impact of interest rate changes.

Accounts Direction

NIAS accounts have been prepared in a form determined by the Department of Health based on guidance from the Department of Finance and the Government Financial Reporting Manual (FREM) and in accordance with the requirements of Article 90(2)(a) of the Health and Personal Social Services (Northern Ireland) Order 1972 No 1265 (NI 14) as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003.

Accounting Policies

The accounting policies follow IFRS to the extent that it is meaningful and appropriate to HSC Trusts. Where a choice of accounting policy is permitted, the accounting policy which has been judged to be most appropriate to the particular circumstances of the HSC Trust for the purpose of giving a true and fair view has been selected. The HSC Trust's accounting policies have been applied consistently in dealing with items considered material in relation to the accounts. There have been no significant changes to accounting policies in the year.

Principal Risks and Uncertainties

The Trust continues to manage the principal risks relating to corporate performance in line with our Corporate Risk Management Policy, Strategy and governance structures. NIAS complies with DoH guidance and assurance processes regarding the identification and management of risks. This is delivered through the Audit Committee and the Assurance Committee and subsequent reporting to NIAS Trust Board. The Trust's Board Assurance Framework (BAF) template has been reviewed and continues to reflect levels of assurance linked to the delivery of the NIAS strategic objectives. The Trust continues to develop compliance measures to ensure that appropriate risk management processes are adopted at all levels in all activities and supports initiative and innovation whilst learning from mistakes and taking responsibility. The Trust is committed to the further development of a culture where people are encouraged to challenge and expect to be challenged about how and why they do things in the interest of their patients, staff, the Trust and the public. The Trust is committed to the proportionate management of risk that ensures the Trust discharges its duty of care to our patients, staff and those who may be affected by our activities. The Trust complies with the regional Serious Adverse Incident Reporting and Follow-up Procedures and participated in the review and implementation of the process in 2016-17. NIAS continues to review and engage with the other HSC Trusts in relation to the investigation and reporting of Serious Adverse Incidents; these are reported to the Assurance Committee as a standing agenda item.

The Trust Board has signalled its concern through the Corporate Risk Register in respect of

the following risks, which management continue to monitor and actively manage:

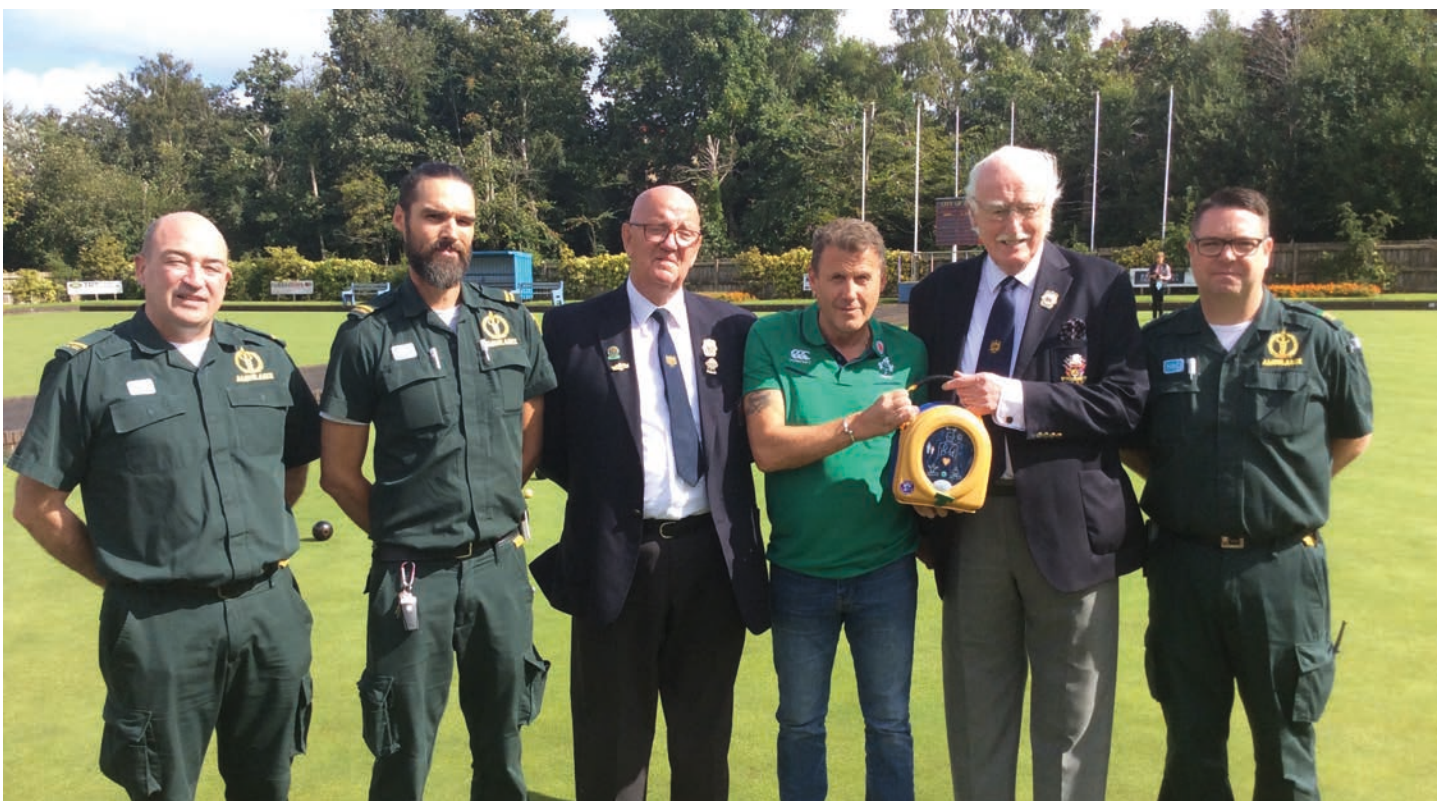
- + There is a risk to the Trust in the provision of safe care to the public as demand for ambulance response increases and transportation continues to outstrip capacity and compromises the delivery of safe high quality care. Demand has been increasing by around 5% annually (increase of 26% since 2012). With regards to actions, a Capacity Review was carried out in July 2017. A consultation will be carried out on the new clinical response model and business case is under development for the DoH;
- + There is a risk to the Trust that increased levels of sickness absence could lead to an inability to deliver the required service, and contribute to the inability to achieve financial balance. There are associated reputational issues. The matter is currently being managed under the Trusts Transformation and Improvement Collaborative and a number of wellbeing initiatives and service improvements have been identified;
- + There is a risk to the Trust in relation to the building condition incorporating physical structure, mechanical and electrical systems, space utilisation, statutory standards, and functional suitability. In terms of mitigation, a new Head of Estates was appointed in February 2018 and a number of programs are underway including the annual review of estates, a sluice development programme and an overarching Estates Strategy;

✦ There is a risk to the Trust from the failure to review, update and test internal business continuity plans; this may leave the Trust without plans for failures. With regards to mitigation, the Trust appointed a dedicated Business Continuity Lead in 2017 who is supporting functional leads with business impact analysis and business continuity plans. There is a particular functional area which has been selected and escalated to the Corporate Risk Register also, this is Emergency Ambulance Control (EAC). If adequate business continuity arrangements are not in place for EAC, there is a risk that calls may not be answered and patient care will be compromised. The action plan to mitigate this risk includes a complete review of business continuity arrangements for EAC, further development of IT contingencies and the inclusion of the matter in the Estates Strategy;

✦ If a cyber incident should occur, without effective security and controls, HSC

information, systems and infrastructure may become unreliable, not accessible when required (temporarily or permanently), or compromised by unauthorised 3rd parties. With regards to the mitigation of this risk, security hardware and software is being improved, policy and processes are being reviewed, and on the direction of Internal Audit, the Trust has carried out a self-assessment against the NSCS Ten Steps To Cyber Security. Internal Audit has also carried out a formal audit against one of these criteria for NIAS and an action plan has been developed to address the issues identified. Regional information security programmes and activities are ongoing with the output leading to a regional cyber security business case;

✦ The Trust is currently not able to meet RQIA standards in relation to infection, prevention and control across the entire region; this may present a clinical risk to



1400 people suffer out of hospital cardiac arrest in NI each year. Only 10% survive. One survivor, George Burns (pictured second from right), met up with the NIAS crew who attended him, Eoin Mullan, Tim Harris and Darren O'Kane.

patient safety, staff safety and potentially organisational reputation. With regards to mitigation, a senior clinician with experience in infection prevention and control and related governance, has been seconded into NIAS. The Officer has recently developed and is the process of implementing a Quality Improvement Plan. Meetings are ongoing with the Department of Health for monitoring purposes;

- + If the Medical Directorate does not have adequate resources, there is a risk to the strategic management of risk and governance. There is the potential for delay in meeting statutory requirements, delays to learning, difficulty in compliance with regional processes and taking forward PHA/HSCB/RQIA/DoH initiatives. The action plan to mitigate this risk includes a review of structures and resources; and
- + As per previous years, there is a risk to the Trust that it will fail to meet its statutory

duty to achieve financial balance. The Trust has in place a number of control measures including budgetary control processes, ongoing engagement with DoH/HSCB, monitoring of cost pressures, engagement with stakeholders and the development and implementation of a Trust Delivery Plan.

These risks continue to be managed through the Corporate Risk Register and assurance processes.



Mr Michael Bloomfield

Chief Executive

13 June 2018



NIAS frontline crews assessed and treated more than 200,000 patients throughout the year.

Accountability Report



Corporate Governance Report

Directors Report

The Trust Board is made up of six Non-Executive Directors, and five Executive Directors. The Trust Board normally meets bi-monthly in venues across Northern Ireland and one annual general meeting is held. Arrangements for access by the general public at public meetings are published in the local press and Trust website to encourage public attendance and the agenda is widely circulated. Non-Executive Directors form the membership of the three Trust Board Committees: the Remuneration Committee, the Audit Committee and the Assurance Committee.

The Remuneration Committee provides advice and assurance to the Trust Board about appropriate remuneration and terms of service for the Chief Executive and other Senior Executives. The Audit Committee provides assurance of effective internal financial controls including the management of associated risks. The Assurance Committee provides assurance of effective controls in non-financial matters including the management of associated risks.



NIAS Emergency Ambulance Control was recognised for its contribution to patient care winning the “Team of The Year” award at the Ambulance Leadership Forum. Picking up the award on the night, on behalf of NIAS, were Ruth Leonard and Emma Campbell.

Membership of Trust Board and Committees and Record of Attendance of Members:

Member	Designation	Trust Board	Audit Committee	Assurance Committee	Remuneration Committee
Mr Paul Archer	Chairman	7 out of 9	-	-	2 out of 2
Mr Shane Devlin	Chief Executive (from 5 December 2016 to 18 March 2018)	9 out of 9	2 out of 5*	4 out of 5*	-
Mr Michael Bloomfield**	Chief Executive (from 19 March 2018)	-	-	-	-
Mr Norman McKinley	Non-Executive Director (to 7 April 2017)	1 out of 1	-	-	-
Dr James Livingstone	Non-Executive Director	6 out of 9	3 out of 5	2 out of 5	-
Mr William Abraham	Non-Executive Director	9 out of 9	5 out of 5	5 out of 5	-
Mr Trevor Haslett	Non-Executive Director	5 out of 9	-	5 out of 5	2 out of 2
Mr Alan Cardwell	Non-Executive Director	8 out of 9	2 out of 2	-	1 out of 2
Mr Brian McNeill	Director of Operations	8 out of 9	-	4 out of 5*	-
Dr David McManus	Medical Director (to 31 May 2017)	1 out of 1	-	1 out of 1*	-
Mrs Sharon McCue	Director of Finance and Information Communications Technology	8 out of 9	5 out of 5*	4 out of 5*	-
Ms Roisin O'Hara	Director of Human Resources and Corporate Services	3 out of 4	-	1 out of 1*	-
Ms Michelle Lemon	Acting Director of Human Resources and Corporate Services (From 20 Sept 2017)	3 out of 4	-	4 out of 4*	-
Dr Nigel Ruddell	Interim Medical Director (From 1 July 2017)	6 out of 6	-	4 out of 4*	-

* Not a committee member – In attendance only as required.

** Mr Michael Bloomfield was not in post for any Trust Board meetings during 2017-18.

Interests Held by Board Members

A declaration of board members interests has been completed and is available at www.nias.hscni.net or on request from the Chief Executive's Office, Northern Ireland Ambulance Service, Knockbracken Healthcare Park, Saintfield Road, Belfast, BT8 8SG.

Personal Data Related Incidents

The Trust is not aware of any reportable data breaches or any significant personal data related incidents in 2017-18.

Statement of Disclosure to Auditors

All directors have confirmed that, to the best of their knowledge, there is no relevant audit information of which the Trust's auditors are unaware. They have confirmed that they

have taken steps as directors in order to make themselves aware of any relevant audit information and to ensure that auditors are aware of that information.

Fees Paid to Northern Ireland Audit Office

The responsibility for the audit of the Trust rests with the Northern Ireland Audit Office (NIAO). The accounts include a non-cash charge of £24,600 (2017: £24,000) for the statutory audit of the 2017-18 annual accounts (Public and Charitable Funds). In addition to this amount, during the year the Trust received services from the Northern Ireland Audit Office to the value of £nil (2017:£1,201 in respect of fees for the National Fraud Initiative 2016-17 exercise). No other audit or non-audit services were provided by NIAO to the Trust in 2017-18.



NIAS implemented a Community Paramedicine project in 2017. Area Manager, Laura Coulter (centre) was charged with overseeing the introduction and operation of the project delivered by Paramedics Damian Muldoon and Caroline French.

STATEMENT OF ACCOUNTING OFFICER RESPONSIBILITIES

Under the Health and Personal Social Services (Northern Ireland) Order 1972 (as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003), the Department of Health has directed the Northern Ireland Ambulance Service HSC Trust to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction. The financial statements are prepared on an accruals basis and must provide a true and fair view of the state of affairs of the Northern Ireland Ambulance Service HSC Trust, of its income and expenditure, changes in taxpayers' equity and cash flows for the financial year.

In preparing the financial statements the Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual (FREM) and in particular to:

- + Observe the Accounts Direction issued by the Department of Health including relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- + Make judgements and estimates on a reasonable basis;
- + State whether applicable accounting standards as set out in FREM have been followed, and disclose and explain any material departures in the financial statements;

- + Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Northern Ireland Ambulance Service HSC Trust will continue in operation;
- + Keep proper accounting records which disclose with reasonable accuracy at any time the financial position of the Northern Ireland Ambulance Service HSC Trust; and
- + Pursue and demonstrate value for money in the services the Northern Ireland Ambulance Service HSC Trust provides and in its use of public assets and the resources it controls.

The Permanent Secretary of the Department of Health as Principal Accounting Officer for Health and Social Care Resources in Northern Ireland has designated the Chief Executive of the Northern Ireland Ambulance Service HSC Trust as the Accounting Officer for the Trust. During the 2017-18 financial year Mr S Devlin was Chief Executive until 18 March 2018 and Mr M Bloomfield was appointed as Chief Executive from 19 March 2018. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Northern Ireland Ambulance Service HSC Trusts assets, are set out in the Accountable Officer Memorandum, issued by the Department of Health.

Governance Statement 2017-18

1. Introduction and Scope of Responsibility

The Board of the Northern Ireland Ambulance Service HSC Trust (NIAS) is accountable for internal control. As Accounting Officer and Chief Executive of the Trust, I have responsibility for maintaining a sound system of internal governance that supports the achievement of the organisation's policies, aims and objectives, whilst safeguarding the public funds and assets for which I am responsible in accordance with the responsibilities assigned to me by the Department of Health (DoH). In essence, the role of Accounting Officer is to see that the Trust carries out the following functions in a way that ensures the proper stewardship of public money and assets:

- + To enter into and fulfil Service Level Agreements with Health and Social Care Commissioners;
- + To meet statutory financial duties; and
- + To maintain and develop relationships with patients, the local community, Commissioners, other HSC bodies and suppliers.

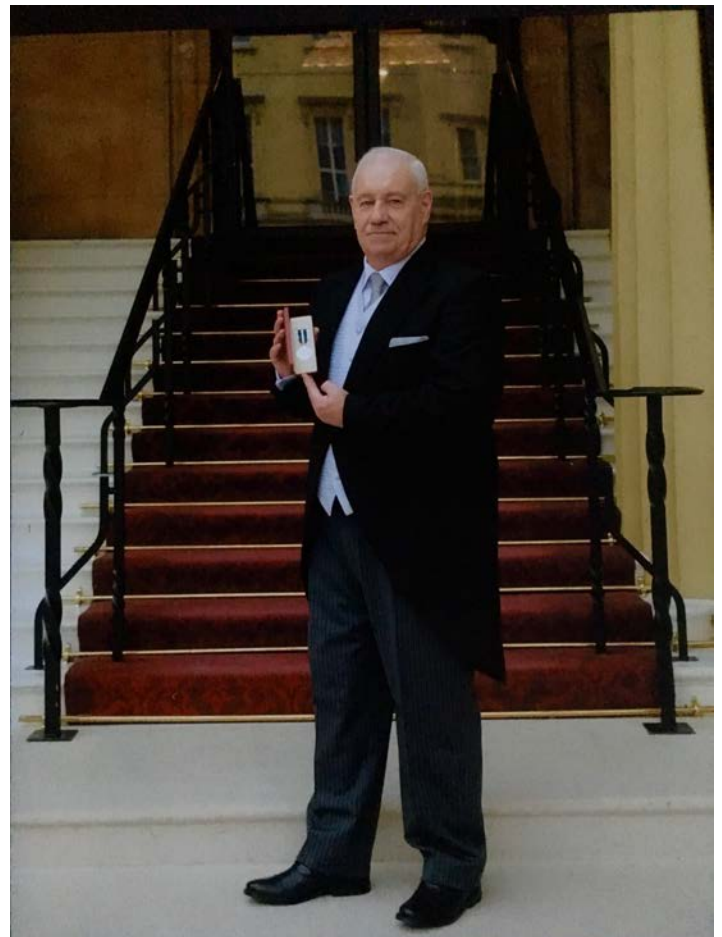
The Trust is directly accountable to the DoH for the performance of these functions.

The Trust works in partnership with the DoH, the Health and Social Care Board (HSCB) and the Public Health Agency (PHA) and also works closely with other partner organisations through the establishment and representation on various

working groups, all with a view to improving the quality, safety, effectiveness and efficiency of services. These arrangements continue to be reviewed and updated in response to changes in the structure of Health and Social Care across Northern Ireland.

2. Compliance with Corporate Governance Best Practice

The Board of NIAS applies the principles of good practice in Corporate Governance and continues to further strengthen its governance arrangements. The Board of NIAS does this by undertaking continuous assessment of its compliance with Corporate Governance best



Regional Training Manager, George Stott, was honoured in the Queen's Birthday Honours with the Queen's Ambulance Medal in recognition of his service.

practice and applying such principles and processes where applicable.

The Trust Board is engaged in an ongoing process of self-assessment against the Board Governance Self-Assessment Tool issued by DoH. The assessment covers four key areas: Board composition and commitment; Board evaluation, development and learning; Board insight and foresight; and Board engagement and involvement. Executive and Non-Executive Directors are engaged to develop and progress action plans arising from the self-assessment exercise.

The Trust's Audit Committee annually reviews its effectiveness and application of good practice through the Audit Committee Self-Assessment checklist, issued by the National Audit Office. Areas of improvement are highlighted for consideration through this process.

In line with good practice, NIAS takes a zero tolerance approach to fraud in order to protect and support our key public services. We have put in place an Anti-Fraud Policy and Fraud Response Plan to outline our approach to tackling fraud, define staff responsibilities and the actions to be taken in the event of suspected or perpetrated fraud, whether originating internally or externally to the organisation. Our Fraud Liaison Officer (FLO) promotes fraud awareness, co-ordinates investigations in conjunction with the BSO Counter Fraud and Probity Services team and provides advice to personnel on fraud reporting arrangements. All staff are provided with mandatory fraud awareness training in support of the Anti-Fraud Policy and Fraud Response plan, which are kept under review and updated as appropriate every five years.

3. Governance Framework

The Board exercises strategic control over the operation of the organisation through a system of corporate governance which includes:

- + A schedule of matters reserved for Board decisions;
- + A Scheme of Delegation, which delegates decision making authority within set parameters to the Chief Executive and other officers; and
- + Standing Orders and Standing Financial Instructions, including the establishment of an Audit Committee, an Assurance Committee and a Remuneration Committee.

The Audit Committee is chaired by a Non-Executive Director and membership is comprised only of Non-Executive Directors. The Audit Committee meets not less than three times per year in line with its Terms of reference and during the year met on five occasions. Its primary role is to independently contribute to the Trust Board's overall process for ensuring that an effective internal financial control system is maintained.

The Audit Committee completes the National Audit Office Audit Committee Self-Assessment Checklist on an annual basis as part of the assessment of its effectiveness. The results are submitted to the DoH each year and an action plan developed to address any areas for improvement. No significant performance related issues were identified during this review. Additionally, each year the Chair of Audit Committee provides the Trust Board with an Audit Committee Annual Report. The Audit Committee

fulfilled the requirements of its terms of reference during 2017-18.

The Assurance Committee is chaired by a Non-Executive Director and membership is comprised only of Non-Executive Directors. The Assurance Committee met on five occasions during the year and membership is comprised of Non-Executive Directors only.

The Assurance Committee is responsible for assuring the Trust Board that effective and regularly reviewed arrangements are in place to support the implementation, maintenance and development of governance (clinical and non-clinical) and risk management and that such matters are properly considered and communicated to the Board. The Assurance Committee fulfilled the requirements of its terms of reference during 2017-18.

The Remuneration Committee is chaired by the Chairman of the Trust Board and membership is comprised of Non-Executive Directors only. The Remuneration Committee met on two occasions during the year.

The Remuneration Committee's primary role is to advise the Board about appropriate remuneration and terms of service for the Chief Executive and Executive Directors employed by the Trust. The Remuneration Committee fulfilled the requirements of its terms of reference during 2017-18.

Membership of the Trust Board and Committees and also the record of attendance of members are shown on page 38 of the Accountability Report. During the year, the appraisal processes in place did not identify any significant performance related issues of members of Trust Board or Committees.

4. Business Planning and Risk Management

Business planning and risk management is at the heart of governance arrangements to ensure that statutory obligations and Ministerial priorities are properly reflected in the management of business at all levels within NIAS.

The Board identifies the strategic and corporate aims and objectives and risks and monitors the achievement of these in the public interest. It has established a framework of prudent and effective controls to manage these risks, underpinned by core controls assurance standards. Decisions are taken by the Board within a framework of good governance to build a successful organisation, which is always striving to achieve excellence.

Business Planning

The Trust's Corporate Plan sets the strategic direction for the Trust in line with the stated purpose, mission and vision of the organisation, aligned to the relevant principles and values, which direct action consistent with Ministerial priorities. The Trust has been working to develop a new strategy which will cover the period to 2021 and a number of workshops have been carried out to engage Trust Board and senior managers in its formulation.

During 2017-18, Trust Board considered and supported a range of proposals to support a new Corporate Plan across a number of areas:

- + One succinct statement of vision to replace the current vision and mission statement;
- + The creation of a range of key outcomes as

a basis for a new strategy that would support a process of revision to the performance and assurance framework;

- + A proposal that the core of the organisational culture would be the concept of collective leadership supported with simplified and distilled corporate values;
- + The development of a one year modernisation programme in 2017-18 in the context of the new vision, outcomes and values, while the demand and capacity review is finalised; and
- + The development of a new Corporate Plan for 2018 to 2021 based on all of the above. This plan will be subject to approval by the Department of Health.

NIAS also develops an annual Trust Delivery Plan, which is subject to approval by the Health and Social Care Board, to take account of available resources and outline Trust priorities in terms of actions and activity to secure objectives for the year.

Risk Management

The Trust Board has established an Assurance Committee, which is a committee of the Board, and is responsible for overseeing all aspects of risk management across the organisation. The Assurance Committee meets at least three times a year and reviews incidents (including Serious Adverse Incidents), Risk Registers and compliance with Controls Assurance Standards as standing items, as well as other health and safety and risk management issues as they arise. The meetings are recorded and the minutes are reported to the Trust Board. The Trust's Medical Director has been given delegated responsibility

for the oversight of risk management and is supported in this regard by a Risk Manager.

The Trust Board continues to review the arrangements in place with reference to DoH guidance and advice in order to strengthen the arrangements for Risk Management. The Trust's Corporate Risk Management Strategy, which was reviewed, updated and approved by the Trust Board in 2016-17, specifies ways in which risk can be identified. The means of identification include, although not exclusively, incident reporting, Serious Adverse Incident (SAI) reporting, complaints management, risk assessment, horizon-scanning at Trust Board level, claims management, controls assurance, benchmarking and consultation with staff and service users. The Strategy also places upon all Trust employees the responsibility to be aware of and to report any and all risks to which they or the Trust are exposed.

This process enables identified risks to be recorded on the Risk Register, evaluated and, if necessary, re-evaluated in line with the regional guidance and best practice. In accordance with the Trust's Risk Management Strategy, this takes into account the likelihood and potential impact on the Trust's patients, employees, environment, reputation and resources. This evaluation then prompts the development of individual risk treatment plans against which progress is monitored through the Trust's Risk Register.

Corporate Risks are those that impact on the organisation as a whole or which cannot be resolved immediately or adequately reduced by treatment at a local level. They are recorded on the Corporate Risk Register which is reviewed on a monthly basis by Senior Executive Management Team (SEMT). Risks

escalated to the Corporate Risk Register 2017-18 include Cyber Security, Vehicle Cleaning, Winter Pressures and Infection Prevention and Control. Local Risks are those which have a localised impact and which can be reduced to an acceptable level by treatment at a local level. These are recorded on the Local Risk Register and are the responsibility of the Trust's line management. Local Risk Register updates are forwarded to the relevant Directors for distribution and review at local level on a regular basis. The Trust has further developed the mechanisms for the review of Local Risk Registers by ensuring they are formally reviewed by Assurance Committee and Trust Board on a rotational basis. The Trust has also reviewed and updated a risk appetite statement which defines the amount of risk the organisation is willing to accept. This is included in the Corporate Risk Management Strategy and has been agreed and approved by the Trust Board. With regards to risk management training, 70% of staff completed risk management training in 2016-17 as part the annual training workbook. Risk management training is to be completed every 2 years and completion of this cycle will be due by March 2019. A Risk Management e-learning package is

under development for 2018-19.

The Trust has been included in the RQIA schedule of unannounced visits and continues to develop policies, processes and audit function in relation to Infection Prevention and Control. The Trust's Infection Prevention and Control Group oversees activities in this area and reports to Assurance Committee and Trust Board.

5. Information Governance

In NIAS, information governance is the framework of legislation and best practice guidance including the Data Protection Act 1998, the Freedom of Information Act 2000, Duty of Confidentiality etc that regulates the manner and way in which the Trust collects, obtains, handles, uses, shares and discloses information. The Trust holds information obtained from our patients, clients, suppliers, other Trusts, Police, Solicitors, Coroners, Police Ombudsman and other stakeholders, as well as from our staff. The Trust uses this information to provide assurance on the level of care and service provision we deliver to our patients and for planning and



Training continued throughout 2017-18 at the Regional Ambulance Training Centre for, both, ACA and EMT courses.

business continuity. Good quality information forms the basis of high quality care.

The Trust recognises fully that information is required every day across the Trust to discharge our duties. The Trust understands that a large majority of the information we hold is of a personal nature. The Trust uses this information in many ways e.g. to respond effectively to emergencies, to ensure that non-emergency patients are taken to Hospital appointments, to ensure the continuity of care of a patient we are treating, to support clinical research etc. The Trust is very aware of the importance of keeping personal data in a secure and confidential manner and train all staff to support this culture through face to face training, e-learning and workbooks. Information Governance was included as part of the mandatory training for all staff during the year.

The Director of Finance and ICT is the Senior Information Risk Officer (SIRO) to ensure a well-defined information governance structure is in place. This role is supported by Information Asset Owners who are Senior Managers who have been trained and are accountable for information governance in their own work areas within the Trust. During 2017-18 we have continued to embed an information governance framework within the Trust. The Trust is continuing to work on the development of an Information Asset Register and the identification of all manual and electronic records across the Trust along with a data flow exercise to have knowledge on what information we hold and the information risk associated to this. The Trust's Information Governance Steering Group reviews the management of all information risks and information governance arrangements within the Trust and reports to the Assurance Committee.

The Trust has also been ensuring that we are keeping up to date with legislation changes in relation to the General Data Protection Regulations (GDPR) which replace the Data Protection Act 1998 and which come into effect on 25 May 2018. The Trust has been working throughout the 2017-18 to ensure compliance with the required changes such as the appointment of a Data Protection Officer, Privacy Notices, development for staff and the public and will continue to do so.

The Medical Director has been appointed as the Trust's Caldicott Guardian with particular responsibility for access to, and the use of, person identifiable and patient information. The Medical Director also has a representative role on the UK Council of Caldicott Guardians. The Caldicott Guardian and the SIRO support the Trust Board in recognising the importance of best practice in relation to the broader information governance agenda.

Data loss or mismanagement does occasionally happen and while these breaches are relatively minor in nature, nevertheless the Trust continues to use the learning from such incidents to inform and develop good practice. There have been no significant information related breaches brought to the attention of the SIRO during 2017-18.

The number of incidents of malicious cyber-attacks of computer systems supported by political regimes and / or individuals is expected to grow and all organisations are encouraged to remain vigilant. The 'WannaCry' ransomware attack in 2017 targeted the NHS in the UK and has driven HSC to review and enhance its regional response. NIAS undertook a programme of work with Internal Audit to measure its compliance with the National Cyber Security

Centre (NCSC) Ten Steps to Cyber Security in 2017 and continues to work on a regional basis to enhance its resilience in this area. The challenge for NIAS and the Health Service as a whole is to be prepared to minimise the impact of such an attack on delivery of our service and to be able to restore services as soon as possible. If a cyber security incident is identified, this will be escalated internally to appropriate senior personnel for further review and to determine an appropriate risk level and the further actions required. The Trust is working to develop appropriate tested contingency arrangements and to ensure that all users recognise and embed NIAS guidance on password and security of systems. Information sharing across the wider HSC is to be managed through a Regional Incident Management arrangement.

The emphasis which GDPR places on information governance presents a challenging programme of work however it should also increase user awareness of their responsibilities in this area.

6. Public Stakeholder Involvement

The Trust aims to ensure that those who use our services and their representatives have an opportunity to influence and shape policy and service delivery decisions. Our Personal and Public Involvement Strategy outlines our commitment to involving key stakeholders and their representatives in the development of our services. Service user engagement and involvement is mainstreamed into key policy development processes. Personal and Public Involvement was included as part of the mandatory training for all staff during the year.

A key priority remained a programme of engagement on Transformation and Modernisation and related Alternative Care Pathways. Engagement and Communication Plans were produced to ensure involvement of key stakeholders. This ensured input of service users and their representatives to the development of the Trust's Transformation and



10,000 More Voices was launched throughout the year, enabling patients to feedback on their experiences of the services received by all HSC bodies.

Modernisation agenda. Performance against delivery of these plans was monitored by the Trust's Transformation and Modernisation Programme Board. During 2017-18, the Trust engaged with key stakeholders through presentations to service user groups on Alternative Care Pathways and a programme of shopping centre events.

The Trust has continued to gather and analyse patient experience stories as part of the regional 10,000 Voices project. Patient stories are provided to public sessions of the Trust Board and shared with managers and staff. Further work will be undertaken to use 10,000 Voices as a learning and engagement tool for the Transformation and Modernisation Programme.

The Trust takes into account the views of the public in relation to identifying and managing risks through, for example, the analysis of learning outcomes, complaints and untoward incident reports (UIRs) (including, if appropriate, contact with the service user(s) and/or other related stakeholders such as public sector partners). Risk identification, assessment and management is also considered if it arises from stakeholder feedback provided during the broader policy-development processes and is then referred to the relevant NIAS department as appropriate.

7. Assurance

The Trust has an Assurance Framework based on DoH guidance 'An Assurance Framework: A Practical Guide for Boards of Arm's Length Bodies'. This framework is regularly updated and submitted to the Assurance Committee for approval. This identifies the assurances provided to NIAS by its governance structure and

highlights any gaps in assurance. This supports improvements in the level of assurance and underpins the challenge function of the Trust Board.

A further important source of assurance is provided by Internal Audit whose audit plans are based on key risks and systems within the organisation. As part of the annual audit programme Internal Audit carried out a review of Risk Management (Including Management of Assurances) and provided satisfactory assurance.

The Trust endeavours to continually improve its structures and processes of assurance through self-assessment exercises and resultant improvement plans. The Trust Board has been engaged in an ongoing process of self-assessment using the Board Governance Self-Assessment Tool issued by DoH. Similarly the Audit Committee annually tests its application of good practice using a Self-Assessment checklist, issued by the National Audit Office.

The Trust also contributes to both Mid-Year and Year End Accountability Meetings with DoH and HSCB which are designed to provide assurances on the Trust's systems of internal control.

These structures and processes and the sources of independent assurance outlined in this statement provide an appropriate and acceptable quality of assurance to Trust Board.

Controls Assurance Standards

The Trust assessed its compliance with the applicable Controls Assurance Standards which were defined by the Department and against which a degree of progress is expected in the year.

The Department expected all HSC bodies to achieve a Substantive overall level of compliance for each applicable standard. Departmental Guidance HSS (PPM) 1/2005 includes standards which are not applicable to the Trust. These are excluded from the table overleaf.

The Information Management and the Management of Purchasing standards continue to present challenges, however the Trust was able to achieve overall substantive compliance in these areas last year and continues to do so this year. In relation to Information Management the Trust continues with efforts to fully complete a data flow exercise to inform the creation of an Information Risk Register. In relation to the Management of Purchasing the Trust continues to work with Centres of Procurement Expertise to ensure that the purchase of all works, products and services conforms to an appropriate method of procurement. With regards to Infection Control NIAS has not achieved the substantive level required. Work continues on the implementation of an overarching Quality Improvement Plan (QIP). Further details are set out below (section

10) on Infection Prevention and Control.

The Trust continues to develop systems and processes to deliver compliance with Controls Assurance Standards. An action plan will be developed for any areas of non-compliance within controls assurance standards and progress against the plan will be monitored throughout the year.

The Trust recognises that the overall assessment for each controls assurance standard is based on a number of criteria. While there may be internal control issues identified by internal audit that are reflected in the self-assessment against specific criteria, overall substantive compliance has been achieved. Areas identified by Internal Audit as significant internal control issues are considered separately.

With regards to the review of Controls Assurance Standards, NIAS policy leads are engaged with the Department of Health policy leads on review and implementation for 2018-19. NIAS welcomes this rationalisation and consolidation.



NIAS continued, throughout the year, to deliver the Youth Volunteer Academy in partnership with PSNI and the Education Authority.

The Trust achieved the following levels of compliance for 2017-18:

Standard	Expected Level of Compliance	Trust Level of Compliance	Reviewed By
Buildings, land, plant and non-medical equipment	75% - 99% (Substantive)	81% (Substantive)	Self-Assessment
Emergency Planning	75% - 99% (Substantive)	89% (Substantive)	Self-Assessment
Environmental Management	75% - 99% (Substantive)	81% (Substantive)	Self-Assessment
Financial Management (Core Standard)	75% - 99% (Substantive)	90% (Substantive)	Internal Audit
Fire Safety	75% - 99% (Substantive)	87% (Substantive)	Internal Audit
Fleet and Transport Management	75% - 99% (Substantive)	84% (Substantive)	Self-Assessment
Governance Standard (Core)	75% - 99% (Substantive)	79% (Substantive)	Internal Audit
Health & Safety	75% - 99% (Substantive)	84% (Substantive)	Self-Assessment
Human Resources	75% - 99% (Substantive)	85% (Substantive)	Self-Assessment
Infection Control	75% - 99% (Substantive)	70% (Moderate)	Self-Assessment
Information Communication Technology	75% - 99% (Substantive)	84% (Substantive)	Self-Assessment
Information Governance	75% - 99% (Substantive)	77% (Substantive)	Self-Assessment
Management of Purchasing & Supply	75% - 99% (Substantive)	76% (Substantive)	Self-Assessment
Medical Devices & Equipment Management	75% - 99% (Substantive)	88% (Substantive)	Self-Assessment
Medicines Management & Optimisation	75% - 99% (Substantive)	88% (Substantive)	Self-Assessment
Risk Management (Core Standard)	75% - 99% (Substantive)	82% (Substantive)	Internal Audit
Security Management	75% - 99% (Substantive)	84% (Substantive)	Self-Assessment
Waste Management	75% - 99% (Substantive)	85% (Substantive)	Self-Assessment

8. Sources of Independent Assurance

NIAS obtains Independent Assurance from the following sources:

- + Internal Audit;
- + Business Services Organisation;
- + Regulation and Quality Improvement Authority (RQIA); and
- + External Audit.

The Trust also relies on other significant assurance functions, both internal and external to the organisation, and considers the implications of any relevant findings for the governance of the organisation. These may include, but will not be

limited to, any reports issued by the Comptroller and Auditor General or Public Accounts Committee, reviews by DoH commissioned bodies, the Medicines Regulatory Group and other professional and regulatory bodies with responsibility for the performance of staff or functions (e.g. Joint Royal Colleges Ambulance Liaison Committee (JRCALC), Health and Care Professions Council (HCPC), Royal Colleges and other accreditation bodies).

Internal Audit

The Trust utilises an internal audit function (commissioned from the Business Services Organisation), which operates to defined standards and whose work is informed by an analysis of risk to which the Trust is exposed and annual audit plans which are based on this analysis. In 2017-18 Internal Audit reviewed the systems as outlined below:

Audit Assignment	Level of Assurance
Financial Review	Satisfactory - Non Pay Expenditure, Bank & Cash, Charitable Trust Funds, Use of Agency Staff Limited - Payments to Staff in relation to HRPTS processes (Two Significant Findings)
Procurement and Management of Contracts	Satisfactory – Patient Taxis, Voluntary Ambulance Service, Private Ambulance Providers, Areas of previous limited assurance (Estates and Fleet) Limited - Volunteer Driver Service (One Significant Finding)
Resource Management	Limited (Two Significant Findings)
NIAS involvement with the Helicopter Emergency Medical Service	Satisfactory (No Significant Findings)
Risk Management	Satisfactory (No Significant Findings)
Governance and Assurance Structures and Reporting	Satisfactory - Governance and Assurance Reporting Limited – Governance and oversight of Clinical Education and Clinical Audit (One Significant Finding)
IT Audit - Cyber Security	Limited – IT Incident Management (One Significant Finding) Limited - Secure Configuration (Two Significant Findings)
Stock Taking	Satisfactory (No Significant Findings)

Overall for the year ended 31 March 2018, the Head of Internal Audit has provided satisfactory assurance on the adequacy and effectiveness of NIAS's framework of governance, risk management and control.

Overall satisfactory assurance was provided in relation to non-pay expenditure, bank and cash, charitable trust funds and the use of agency staff. However, specific limited assurance was provided in respect of payments to staff in relation to Human Resources, Payroll, Travel and Subsistence (HRPTS) processes. Two Significant findings were identified in relation to: the transfer of approval rights which was first reported in the 2015-16 review of this area; and a salary overpayment. The Trust continues to work within the regional structures to address control weaknesses in this area.

Satisfactory assurance was provided in relation to Procurement and Contract Management processes in the areas reviewed: patient taxis; voluntary ambulance service; private ambulance providers, estates and fleet. Limited assurance was however provided in relation to the Volunteer Driver Service. One Significant finding was identified that whilst guidelines have been developed for the management of claims, controls in place are not consistently followed. Action has been taken to ensure adherence to established guidelines and controls.

Limited Assurance was provided in the Resource Management Audit. Two Significant findings were identified in relation to rota management and rejected annual leave. A Project Group has been established to address the issues identified.

Satisfactory assurance was provided in the area of Governance and Assurance Reporting,

however limited assurance was provided in relation to Governance and oversight of Clinical Education and Clinical Audit. One Significant finding was identified that clinical education, clinical audit and quality improvement do not sit within the reporting structure of the Trust's Committee structure. Pending a review of governance structures within the Trust, clinical education will report to the Assurance Committee and upwards to the Trust Board.

Limited assurance was provided in the IT Audit of Cyber Security in the area of incident management and also secure configuration. Three Significant findings were identified and related to: integrated governance in respect of incident management across the HSCNI network; improvements in security; and device management. The Trust will work with other HSCNI organisations to develop a formal regional IT incident management protocol.

Recommendations to address all control weaknesses have been considered by the Audit Committee and have been or are currently being implemented. Progress on implementation will continue to be reviewed by Internal Audit and considered by the Audit Committee.

Follow-up on previous Recommendations

A review of the implementation of previous internal audit recommendations was carried out at mid-year and again at year-end. Progress has been made and 102 (68%) of the 149 recommendations examined have been fully implemented, a further 47 (32%) were partially implemented of which 1 is partially dependent on input from another HSC organisation in order to fully implement the recommendation.

The partially implemented internal audit recommendations relate in particular to: Information Governance; Ambulance Service Marked Cars; Fleet Management; Human Resources Directorate Risk; Payments to Staff relating to Human Resource, Payroll, Travel and Subsistence (HRPTS) systems processes; and areas of Procurement and Contract Management.

In terms of Information Governance, an information risk template has been developed to enable an Information Asset Register to be compiled following completion of a data flow exercise across the organisation. It has been recognised by Internal Audit that a comprehensive data flow exercise to identify instances where data is transferred outside of NIAS, in particular in response to Freedom of Information requests, subject access requests and other sensitive information, has commenced but remains to be completed for all Directorates. Whilst it has been accepted that some initial work has taken place to pilot this exercise, a full analysis of information governance risks for inclusion in the appropriate risk register needs to be carried out and an Information Asset Register compiled. A temporary Project Manager has been appointed and a work schedule developed to progress the extensive programme of work in this area.

Progress has been made in relation to the management, allocation and oversight of NIAS marked cars. The Trust completed an independent review of this area, a policy has been drafted and recent HMRC guidance on changes to exemptions for the use of marked cars is being reviewed. There has also been progress in relation to fleet management, the Transport Plan is being expanded to support

the Fleet Strategy and is planned for approval in 2018-19. With regards to Human Resources Directorate Risk, a Statutory and Mandatory Training policy has been drafted and the Education and Learning Development Plan will reflect the statutory / mandatory training. A Statutory/Mandatory Training Matrix has been developed and is operational. In relation to Payment to Staff, significant work within the Trust and regionally continues to improve controls around the verification and approval of payments. In the area of Procurement and Contract Management, guidelines have been developed for the Voluntary Driver Service and work continues to ensure compliance with these.

The length of time to fully implement recommendations has been highlighted within the Trust. A significant amount of work has been completed during the year to progress all audit recommendations and plans are in place to consolidate this progress in 2018-19. All audit recommendations include an implementation date and a responsible officer.

BSO Shared Services Audits

A number of audits (summarised overleaf) have been conducted in BSO Shared Services, as part of the BSO Internal Audit Plan. The recommendations in these Shared Service audit reports are the responsibility of BSO Management to take forward and the reports have been presented to BSO Governance & Audit Committee. BSO have advised that all accepted recommendations in the 2017-18 internal audit reports have been implemented or are being progressed by management.

Audit Assignment	Level of Assurance
Shared Services Governance	Satisfactory
Payroll Shared Service (as at September 2017)	Limited – Payroll Processing and System Stability Unacceptable – Payroll Function Stability
Payroll Shared Service (as at March 2018)	Limited
Recruitment Shared Service	Satisfactory
Income Shared Service	Satisfactory
Payments Shared Service	Satisfactory
FPL Upgrade	Satisfactory

A limited assurance has repeatedly been provided in respect of the Payroll Shared Service Centre, with unacceptable assurance being issued in September 2017 in relation to Payroll System and Function Stability. Internal Audit have now raised the level of assurance in March 2018 to limited for Payroll System and Function Stability. Two Significant findings were identified and related to: Payroll Shared Services structure, staffing and resourcing; management of customer queries; variance monitoring; operating procedures; accuracy of the calculation

of employers superannuation contributions; delays in the implementation of the National Living Wage which resulted in HM Revenue and Customs levying fines.

Regulation and Quality Improvement Authority (RQIA)

Recommendations are covered in detail in section 10 below.

External Audit

External Audit provides an independent opinion on the financial statements to the Northern Ireland Assembly. Any control weaknesses or added value issues that are identified in the course of conducting the external audit, are communicated to the Audit Committee in the Report to Those Charged with Governance.

9. Review of Effectiveness of the System of Internal Governance

As Accounting Officer, I have responsibility for the review of effectiveness of the system of internal governance. My review of the effectiveness of



Operational staff prompted the introduction of a feedback pilot on pre-hospital care from ED consultants in RVH. Paramedic David Marshall, HALO Karen McVeigh and ED Consultant Sinead Campbell Gray worked together on the implementation of the pilot.

the system of internal governance is informed by the work of the internal auditors and the executive managers within the Trust who have responsibility for the development and maintenance of the internal control framework, and comments made by the external auditors in their management letter and other reports. I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the Trust Board, Audit Committee and Assurance Committee. A plan to address weaknesses and ensure continuous improvement to the system is in place.

10. Internal Governance Divergences

Update on prior year control issues which have now been resolved and are no longer considered to be control issues

Financial Position 2017-18

The Trust continues to operate in an increasingly difficult financial environment. In the 2017-18 financial year the Trust achieved a breakeven position with a small surplus of income over expenditure. Cumulative savings of an additional £1.0 million were implemented through a range of non-recurrent measures. In addition, the Trust delivered a capital programme of £7.2 million, which was within the Capital Resource Limit (CRL) set by the DoH.

Management of Contracts

Significant progress has been made with respect to the management of contracts. Training for managers and relevant staff was provided in

the areas of tender evaluation and contract management. Contracts have been formalised for facilities management as well as voluntary and private ambulance providers, and a regional contract for patient taxis will be formalised in 2018-19. The Trust continues to work with Centres of Procurement Expertise to ensure that the purchase of all works, products and services conforms to an appropriate method of procurement.

During 2017-18 Internal Audit carried out an audit of Procurement and Contract Management and reviewed the areas of patient taxis, voluntary and private ambulance providers, estates and fleet. Internal audit had in previous years provided limited assurance in these areas, but was able to provide a satisfactory level of assurance in 2017-18.

Employee Relations and Partnership Working

Job Evaluation processes have been restored within the Trust and continue to progress. In addition to existing consultative mechanisms for Trade Union engagement, the Trust has also established a Partnership Project with Unison which includes members of other recognised Trade Unions, with a focus on Health and Wellbeing.

Succession Planning

Given the growth in demand for the service and movement to new service models it is anticipated that the management structure will change and opportunities will appear with consequential challenges to succession planning. The Trust will contribute to regional work streams related to Succession Planning. DoH has now appointed

a new Chair and Non-Executive Director for the Trust, both of whom will take up post in 2018-19.

HSC Structural Change

In November 2015 the then Minister announced the closure of the Health and Social Care Board (HSCB), with revised arrangements to be put in place for commissioning and performance management functions. This was considered to have the potential to impact on the established commissioning arrangements for NIAS however, DoH has more recently announced that responsibility for many of the HSCB functions will transfer to the DoH, managed through a host employer arrangement with the BSO. NIAS will continue to work with the DoH, BSO and other organisations to ensure the effective transition of these services.

Update on prior year control issues which continue to be considered control issues

Agenda for Change

Job Evaluations for Paramedics, RRV Paramedics and EMT posts within NIAS remain ongoing.

In 2013, following exhaustion of internal Partnership processes, these three Job Evaluations were passed to the HSC Regional Management and Trade Union Leads, who in partnership referred the posts to the Regional Quality Assurance (RQA) team to consider further under the NHS Job Evaluation Scheme.

The RQA is a partnership group comprising Trade Union and Management. The process sits out with NIAS Trust authority and NIAS is not

represented in the RQA Team.

In December 2015 NIAS received Partnership correspondence from the Regional Job Evaluation Leads indicating that conclusions on the three posts had been reached in that the EMT (Band 4); Paramedic (Band 5) and RRV Paramedic (Band 5) posts remained unchanged. It was advised that these outcomes require validation through the production of a Job Evaluation report. NIAS are supporting the RQA team in the production of this report by providing access to the related IT system. Once provided the report will be issued to all affected staff, who will have the right to request a review of the outcome.

From December 2015, the Trust has engaged with Regional leads and DoH colleagues to endeavour to bring this process to a conclusion through due process however the position has not moved forward in this regard. The Trust has met recently with the Departmental Workforce Policy Directorate to attempt to conclude this process. Trade Unions have raised a grievance with the Chief Executive in relation to this process and work is in progress to complete this.

The Trust recognises the potential for significant non recurrent and recurrent costs in relation to Agenda for Change and will continue to work through due process with Commissioners and DoH to address any potential cost issues with future reviews or job evaluations if they arise.

Business Services Transformation Programme and Shared Services

The Business Services Transformation Programme (BSTP) replaced aged Finance and Human Resources systems and the programme

also introduced HSC wide Shared Services for all Health and Social Care bodies in Northern Ireland.

The Finance system along with both the Income and Payments Shared Services have all stabilised and are delivering project benefits. NIAS fully transitioned its recruitment and selection activity to BSO Recruitment Shared Services in July 2017.

Whilst significant progress has been made in many areas, Payroll Shared Services continues to have significant control issues (see Section 8 above). The Trust continues to work with BSO Shared Services to make improvements and to realise the expected benefits of the new systems and structures. In the interim, the Trust has retained an element of processing in relation to travel and expenses within NIAS and has put additional controls in place to mitigate and minimise any effect of these weaknesses.

Category A Response Performance

Category A response targets have not been achieved in 2017-18 and continue to present a significant challenge for the immediate future. NIAS achieved 45.2% against the 72.5% target. There has been a further 3.9% (8,290 calls) increase in 999 demand compared with last year. Efforts will continue, and be increased, to maximise the use of existing resources to improve Category A response times without compromising our overall commitment to respond promptly and appropriately to all 999 and non 999 requests for ambulance assistance. Performance has also been impacted by increasing hospital turnaround times as a result of pressures in the wider unscheduled care system. During 2017-18, only 39% of turnarounds took place within the

30 minute target. NIAS is participating fully in a regional initiative to address this issue being led by the HSCB and PHA.

NIAS has completed a Demand Capacity Review which recommends introduction of a new service delivery model (Clinical Response Model) with a revised suite of Standards, Targets and performance indicators. This proposed new model has been supported by the Commissioner and HSCB, and is currently being considered by DoH. If approved by DoH, NIAS will engage in a consultation exercise on the proposed model during 2018-19.

Health and Wellbeing

NIAS has increasingly placed a strong focus on staff engagement, and Health and Wellbeing outcomes for staff. This agenda is a core element of NIAS's transformation work.

For example, a joint union/NIAS staff survey, which has been developed in partnership and administered with union colleagues, is being used to ascertain and analyse detailed information from staff about issues related to wellbeing and welfare. This will then inform discussions about how to address such issues.

Initial survey results across seven NIAS pilot locations throughout Northern Ireland saw participation of around 200 completed surveys. This process took place over three months from December 2017 – February 2018, having been launched jointly by the then Chief Executive of NIAS and the Regional Secretary of UNISON. This was publicised by NIAS social media and internal communications. Trade union officials conducted the circulation of the survey, with communications / awareness support being

provided by NIAS HR. A joint Steering Group will consider the detailed analysis of the result to help inform future actions.

A peer support pilot project is being developed which has involved substantial staff engagement, project development work, and external partnering with public sector colleagues, to benchmark and build on best practice for NIAS in relation to systems of peer support, stress management and trauma response. A Working Group involving staff and unions is currently scoping the modalities for launching a full pilot project in three sections of the Trust. A number of intensive staff engagement workshops have been held since December 2017 to inform, discuss and encourage involvement in the forthcoming Pilot project. These have been supplemented by communiques, social media and internal communications.

These specific initiatives are in addition to wider ongoing work around health and wellbeing in NIAS.

Attendance Management

NIAS's sickness absence target for 2017-18, as agreed with the DoH, is to 'improve sick absence rates by 5% on 2016-17 levels'. The cumulative absence rate during 2016-17 was 10.47%. The requirement in 2017-18 was to achieve an absence rate of 9.95%, however, the cumulative absence level at March 2018 was 10.59%.

Measures are being undertaken to address current levels of absence and promote health and wellbeing amongst our staff. These measures are in addition to those identified as part of the Demand and Capacity Review and associated Performance Improvement Plan.



NIAS and UNISON launched, in December 2017, a joint project to improve the working lives, health and well-being of NIAS staff.

Regional Electronic Ambulance Communication Hub (REACH) formerly e-PRF

The current NIAS paper-based system continues to significantly constrain the structure and content of our clinical records as well as our clinical audit process and NIAS remains the only Ambulance Service within the UK that has no electronic clinical record.

An outline business case for an electronic clinical record was approved by the Department of Finance (DoF) and DoH in June 2017, however support for the revenue implications of this development remains outstanding. Approval of the business case will allow NIAS to progress to procurement to validate the revenue estimates and detailed costs presented in a full business case subject to further review and approval prior to any contract award.

NIAS continues to engage with key stakeholders as part of the implementation of a Regional Electronic Healthcare Record.

The Trust will continue to work with DoH and the HSC Board to progress and support these essential elements of the modernisation agenda through the REACH Project Board.

Paramedic Education

The Trust's in-house Paramedic-in-Training programme, which was approved by the Health and Care Professions Council (HCPC) and largely based on Institute of Healthcare Development (IHCD) ambulance training modules, was formally closed during 2016-17 as a direct result of the withdrawal of IHCD modules. NIAS has therefore established a formal Paramedic Education Project which key deliverables included sourcing an interim pre-registration paramedic programme to meet the short term needs of the Trust and the development of a longer term paramedic education solution that will meet the future needs. The project board which includes representation from Trust Directors, the DoH and HSCB Commissioners, continued to progress against defined timeframes during 2017-18. In Quarter



NIAS hosted a REACH Project information event for staff in November in 2017.

3 2017-18, as a result of a tender exercise , the Trust entered into a partnership with Ulster University (UU) to develop a level 5 Foundation Degree in Science in Paramedic Practice. Members of the Trust's Education and Training Team formed a Curriculum Development Team to develop the FdSc programme. The programme documentation was formally submitted to the HCPC in Quarter 4 as a prerequisite to the formal approvals visit scheduled to take place in May 2018. Subject to successful approvals, the first programme is anticipated to commence in September 2018.

Identification of new issues in the current year and anticipated future issues

Infection Prevention and Control / RQIA

The implementation of the accepted recommendations made by the RQIA in 2016 is ongoing.

Following an invitation from NIAS, RQIA carried out a number of unannounced inspections for Infection Prevention and Control (IPC) across the region in 2017-18. A number of inspections highlighted concerns regarding monitoring and assurance mechanisms for hygiene, cleanliness and IPC at station and vehicle level. At organisational level concerns were identified regarding governance systems, audit and assurance, education and training and access to expertise in hygiene, cleanliness and IPC across NIAS. Six improvement notices were issued between July 2017 and February 2018. Three notices related to Safe & Effective Care – Ensuring Safe Practice and Appropriate Management of Risk, were lifted upon

subsequent inspection., Three notices remain requiring improvement in Corporate Leadership and Accountability of the organisation (April 2018).

In March 2018, RQIA recommended to DoH a special measure requiring NIAS to second a senior practitioner with experience in IPC/ hygiene, cleanliness, governance and assurance to support the Trust in our programme of work to address the issues identified in the RQIA inspections. The Department accepted the recommendation and a secondment commenced in April 2018.

In addition to the process of appointing a secondee to drive forward these actions, the DoH also require NIAS to submit a detailed and comprehensive quality improvement plan (QIP) setting out how the issues of concern identified by RQIA will be addressed. The Trust has submitted its QIP, detailing the work to be taken forward and will continue to meet with the Department on an ongoing basis to review progress.

Financial Position 2018-19

There are a range of challenges expected in 2018-19 and achieving savings and delivering financial balance is an increasing challenge. The current political and economic environment, internationally, nationally and locally, has the potential to add significantly to the financial challenges ahead.

The Northern Ireland Assembly was dissolved from 26 January 2017 with an election taking place on 2 March 2017, on which date Ministers ceased to hold office. An Executive was not formed following the 2 March 2017 election. As

a consequence, the Northern Ireland Budget Act 2017 was progressed through Westminster, receiving Royal Assent on 16 November 2017, followed by the Northern Ireland Budget (Anticipation and Adjustments) Act 2018 which received Royal Assent on 28th March 2018. The authorisations, appropriations and limits in these Acts provide the authority for the 2017-18 financial year and a vote on account for the early months of the 2018-19 financial year as if they were Acts of the Northern Ireland Assembly.

While the Trust achieved a breakeven financial position in the year to 31 March 2018, it is important to note that this was achieved following the receipt of significant non-recurring funding, one off contingency measures, expenditure reductions and planned in year slippage on investments. As a result the Trust is aware of the underlying recurrent deficit position it faces, which, coupled with further in-year emergent

pressures, ensure that the significant budgetary challenges continue into 2018-19.

The outlook for 2018-19 is indicating the financial year's resources will also be increasingly constrained, both from a capital and revenue perspective. Planning for the year 2018-19 has been on-going for several months both at Departmental level and Trust level and in December 2017 the Department of Finance published a briefing document on the Northern Ireland Budgetary Outlook illustrating the choices that might need to be made to set a budget, and steps that may need to be taken to address the pressures in public services, particularly Health and Education. On 8th March 2018 the Secretary of State for Northern Ireland announced a budget for N Ireland.

Given the level of the significant and ongoing financial challenges currently faced across HSC,



HRH Prince Harry officially opened Ballymena Ambulance Station in September 2017 and was introduced to staff, including George Stott, Martin Mullan, Brian Mulligan and Andrea Watson, by Area Manager, Gareth Tumelty (left).

extensive budget planning work is therefore on-going between the Trust, HSCB and DOH in order to achieve an 2018-19 financial plan. It is anticipated that when the overall Financial Position of the Trust is brought together the Trust will still carry a significant recurrent and in year 2018-19 deficit, however the Trust remains committed to working with the DOH and HSCB in seeking to find solutions to enable it to live within its budget.

Building Leases

The Trust was not compliant with current policies and guidance relating to the acquisition, renewal and disposal of leased property assets including PEL 98/1 and PEL (11) 01 and the DoF DAO letter. Strategic Outline Case's (SOC) and Outline Business Cases (OBC) were not completed nor were Land and Property Services (LPS) requested to perform scoping exercises prior to the renewal of leases for ambulance stations.

The Trust has taken significant action to ensure compliance and now has robust processes in place to actively manage the critical lease dates in compliance with current lease policy, particularly in relation to SOC, OBC, Termination, Renewals, Break Points and interacting with other statutory bodies as required (including LPS). The Trust has created a series of warnings and events on the 3i Estate Terrier property management system to give notice that action will be required, covering all of the critical lease points above for all commercially rented properties.

EU Exit

NIAS is actively scoping the potential impact of a 'no deal' outcome from the UK-EU negotiations

on the services it provides, in line with the information provided by the Department. The process will continue to be refined as more clarity emerges on the detail of the final agreement.

11. Conclusion

The NIAS Trust has a rigorous system of accountability which I can rely on as Accounting Officer to form an opinion on the probity and use of public funds, as detailed in and required by Managing Public Money Northern Ireland.

Further to considering the accountability framework within the Trust and in conjunction with assurances given to me by the Head of Internal Audit, I am content that NIAS has operated a sound system of internal control and governance during the period 2017-18, that supports the achievement of policies, aims and objectives.



Mr Michael Bloomfield

Chief Executive

13 June 2018

Remuneration and Staff Report

Remuneration Report for the Year Ended 31 March 2018

Section 421 of The Companies Act 2006, as interpreted for the public sector requires HSC bodies to prepare a Remuneration Report containing information about directors' remuneration. The Remuneration Report summarises the remuneration policy of the Northern Ireland Ambulance Service Health and Social Care Trust and particularly its application in connection with senior managers. The report must also describe how the Trust applies principles of good corporate governance in relation to senior managers remuneration.

Senior managers include the Chief Executive and the four Executive Directors who operate at Board level and are listed on pages 38 and 65.

Remuneration Committee

The membership the Remuneration Committee is comprised exclusively of Non-Executive Directors and the Committee is chaired by the Chair of the Trust Board. Executive Director attendance is

restricted to the Chief Executive and the Director of Human Resources and Corporate Services who absent themselves at appropriate points in the meeting to prevent any issues such as an actual or perceived conflict of interest arising.

It is recognised as best practice and is detailed within the Audit Committee Terms of Reference that members of the Remuneration Committee should not also be members of the Audit Committee. Due to Non-Executive Director vacancies during the year, the Trust had to place Mr A Cardwell, Non-Executive Director on the Audit Committee from March 2018.

Remuneration Policy

The policy on the Remuneration of Directors and Senior Managers for current and future periods is governed and administered on the basis of the DoH Departmental Directives and Circulars on HSC Senior Executive Salaries. NIAS applies the Senior Executive Performance Management



NIAS Emergency Ambulance Control Centre was presented with the Accredited Centre of Excellence Award in September 2017 by the President of International Academies of Emergency Dispatch, Jerry Overton (third from right).

Scheme as set out within Departmental Circular HSS(SM) 1/2003. The circular sets out the following requirements which are applied within the Trust:

- + The Board determines the strategic and operational corporate objectives of the Trust for the year ahead taking into account the parameters established by the Department and incorporating them within the Trust Delivery Plan;
- + The Chairman agrees the Chief Executive's performance objectives, undertakes review of performance and objectives, and completes a final report on the Chief Executive's performance;
- + The Chief Executive agrees individual performance objectives of Executive Directors, undertakes review of performance and objectives, and completes a final report on Executive Director's performance;
- + Senior Executives agree performance objectives with the Chief Executive, participate in reviews and take responsibility for personal development;
- + Performance objectives are linked to Trust Delivery Plans and Strategic Plans. Performance objectives are clearly defined and measurable;
- + Each Director's performance is reviewed by the Chief Executive on an annual basis. The approach adopted is based on an assessment of the Executive Director's contribution towards the achievement of agreed objectives aligned to the Trust's Strategic and Trust

Delivery Plan. A similar approach is used by the Chairman for the Chief Executive. Performance pay would be considered within the total pay limit determined by the DoH;

- + The Remuneration Committee encourages effective appraisal of staff and scrutinises objectives for consistency, robustness and alignment with priorities. The Committee also ensures that a robust process has taken place and monitors for consistency of assessment before recommending overall banding and award for senior executives;
- + The Remuneration Committee recommendations are presented to Trust Board for consideration and approval; and
- + The Remuneration Committee is scheduled to meet in June 2018 and awaits confirmation from DoH in relation to outstanding executive pay awards for 2016-17 and 2017-18.

Service Contracts

The Trust Medical Director was employed under a contract issued in accordance with HSC Medical Consultant Terms and Conditions of Service (Northern Ireland) 2004, the Interim Medical Director is also employed under the same terms and conditions. Three of the other Senior Executives in the year 2017-18 were employed on the pre 23 December 2008 Senior Executive Contract. Both Chief Executives and the Acting Director of Human Resources and Corporate Services employed during the year were employed on the post 2008 Senior Executives Contract. The contractual provisions applied are those detailed and contained within Circular HSS (SM) 2/2001.

Directors

Non-Executive Directors

Mr Paul Archer, Chairman appointed on 16 October 2008 for a period of four years (extended from 16 October 2012 to 15 October 2016 and further extended to 30 June 2018).

Mr Norman McKinley, Non-Executive Director, appointed on 1 May 2009 for a period of four years (extended from 3 April 2013 to 7 April 2017).

Dr James Livingstone, Non-Executive Director, appointed on 1 November 2012 for a period of four years (extended from 1 November 2016 to 30 October 2020).

Mr William Abraham, Non-Executive Director, appointed on 18 May 2015 for a period of four years.

Mr Trevor Haslett CBE, Non-Executive Director, appointed on 18 May 2015 for a period of four years.

Mr Alan Cardwell, Non-Executive Director, appointed on 1 August 2015 for a period of four years.

The terms and conditions applicable to Non-Executive Directors are issued by the DoH.

Executive Directors

Mr Michael Bloomfield, Chief Executive, appointed on 19 March 2018.

Mr Shane Devlin, Chief Executive, appointed on 5 December 2016 to 18 March 2018.

Mr Brian McNeill, Director of Operations, appointed 1 June 2005.

Dr David McManus, Medical Director, appointed 1 May 2003 to 31 May 2017.

Dr Nigel Ruddell, Interim Medical Director, appointed 1 July 2017.

Mrs Sharon McCue, Director of Finance and Information Communications Technology, appointed 4 March 2002.

Ms Roisin O'Hara, Director of Human Resources & Corporate Services, appointed 1 March 2002.

Ms Michelle Lemon, Acting Director of Human Resources & Corporate Services, appointed from 29 April 2016 to 31 October 2016 and from 20 September 2017 to date.

Duration of Contract

All Senior Executives are on permanent Contracts of Employment with continuation subject to satisfactory performance.

Notice Periods

A three-month' notice period is to be provided by either party except in the event of summary dismissal. There is nothing to prevent either party waiving the right to notice or from accepting payment in lieu of notice.

Termination Payments

Statutory provisions only as detailed in contract. There were no payments made to directors in respect of compensation for loss of office during 2017-18.

Senior Employees' Remuneration (Audited)

The salary, pension entitlements and the value of any taxable benefits in kind of the most senior members of the Trust were as follows:

Name	2017-18					2016-17				
	Salary £000	Bonus/ Performance Pay £000	Benefits in Kind (rounded to nearest £100)	Pensions Benefit (rounded to nearest £1,000)	Total £000	Salary £000	Bonus/ Performance Pay £000	Benefits in Kind (rounded to nearest £100)	Pensions Benefit (rounded to nearest £1,000)	Total £000
Non-Executive Members										
P Archer	25 - 30	-	100***	-	25 - 30	25 - 30	-	-	-	25 - 30
N McKinley (to 7 April 2017)	0 - 5 (5 - 10*)	-	-	-	0 - 5	5 - 10	-	-	-	5 - 10
J Livingstone	5 - 10	-	-	-	5 - 10	5 - 10	-	-	-	5 - 10
W Abraham	5 - 10	-	100***	-	5 - 10	5 - 10	-	-	-	5 - 10
T Haslett, CBE	5 - 10	-	-	-	5 - 10	5 - 10	-	-	-	5 - 10
A Cardwell	5 - 10	-	100***	-	5 - 10	5 - 10	-	-	-	5 - 10
Executive Members **										
M Bloomfield (from 19 Mar 2018)	0 - 5 (90 - 95*)	0 - 5	-	-	0 - 5	-	-	-	-	-
S Devlin (from 5 Dec 2016 to 18 March 2018)	70 - 75 (70 - 75*)	0 - 5	4,600***	34	110 - 115	20 - 25 (70 - 75*)	0 - 5	1,400***	30	50 - 55
L Mclvor (to 24 Apr 2016)	-	-	-	-	-	5 - 10 (85 - 90*)	0 - 5	-	-	5 - 10
S McCue	70 - 75	0 - 5	-	-	70 - 75	70 - 75	0 - 5	-	-	70 - 75
R O'Hara	70 - 75	0 - 5	-	(20)	50 - 55	70 - 75	0 - 5	-	34	105 - 110
D McManus (to 31 May 2017)	15 - 20 (100 - 105*)	-	-	-	15 - 20	100 - 105	0 - 5	-	10	110 - 115
B McNeill	70 - 75	0 - 5	500***	-	70 - 75	70 - 75	0 - 5	-	8	80 - 85
M Lemon (from 29 Apr 2016 to 31 Oct 2016 and from 20 Sep 2017)	60 - 65 (60 - 65*)	0 - 5	-	14	70 - 75	55 - 60 (60 - 65*)	0 - 5	-	23	80 - 85
N Ruddell (from 01 Jul 2017)	105 - 110 (110 - 115*)	-	-	43	145 - 150	-	-	-	-	-
Highest Earners'										
Total Remuneration (£'000)	105-110					100 - 105				
Median Total Remuneration	£33,345					£32,801				
Ratio	3.2					3.1				

Please note that the salary bandings for each board member within the remuneration table are reflective of estimated salary increases for the Senior Executive pay award payable from 1 April 2017. Approval in respect of the senior executive pay award for 2016-17 or 2017-18 was not received by the date of the accounts being prepared and as such the CETV values noted overleaf have been calculated using pre adjustment salary figures.

Bonuses relate to the performance in the year in which they become payable to the individual. The bonuses reported in 2017-18 relate to performance in 2016-17 and the comparative bonuses reported for 2016-17 relate to performance in 2015-16.

The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation

or any increases or decreases due to a transfer of pension rights.

The single total figure of remuneration includes salary, bonus / performance pay, benefits in kind as well as pension benefits.

* denotes full-year equivalent salary

** During the financial year there were a number of additions to the membership of the Board as set above and on page 65. The remuneration information disclosed above reflects the relevant directors' salaries on a pro-rata basis.

*** The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue and Customs as a taxable emolument. These include for example, travel, cycle to work scheme and HSC car leasing scheme.



NIAS participated in the annual Belfast Pride Parade in August 2017.

Senior Employees' Remuneration (Audited)

Name	2017-18				
	Real Increase in Pension and Related Lump Sum at Age 60 £000s	Total Accrued Pension at Age 60 and Related Lump Sum £000s	CETV at 31/03/17 £000s	CETV at 31/03/18 £000s	Real Increase in CETV £000s
Executive Members					
R O'Hara	(0 - 2.5) + lump sum of (0 - 2.5)	(25 - 30) + lump sum of 75 - 80	504	511	(11)
B McNeill	0 - 2.5 + lump sum of 0 - 2.5	30 - 35 + lump sum of 90 - 95	628	660	9
M Lemon	0 - 2.5 + lump sum of (0 - 2.5)	10 - 15 + lump sum of 30 - 35	179	196	10
N Ruddell	2.5 - 5 + lump sum of 0 - 2.5	20 - 25 + lump sum of 55 - 60	351	397	34

As Non-Executive members do not receive pensionable remuneration, there will be no entries in respect of pensions for Non-Executive members. In addition, no entries are provided in respect of pensions for Executive members who either leave the Trust's employment or reach the applicable pensionable age during the financial year.

Cash Equivalent Transfer Value

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capital value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme, or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which the disclosure applies. The CETV figures and the other pension details, include the value of any pension benefits in another scheme or arrangement which the individual has transferred to the HSC pension scheme. They also include any additional pension benefit accrued to the member as a result of

their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2015 and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

Real Increase in CETV

This reflects the increase in CETV effectively funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period. However, the real increase calculation uses common actuarial factors at the start and end of the period so that it disregards the effect of any changes in factors and focuses only on the increase that is funded by the employer.

Negative Results

In some cases, the real increase in CETV and the pension benefits accrued for the single total figure of remuneration can be negative – that is, there can be a real decrease. This is particularly likely to happen during periods of pay restraint and/or where inflation

is higher than pay increases.

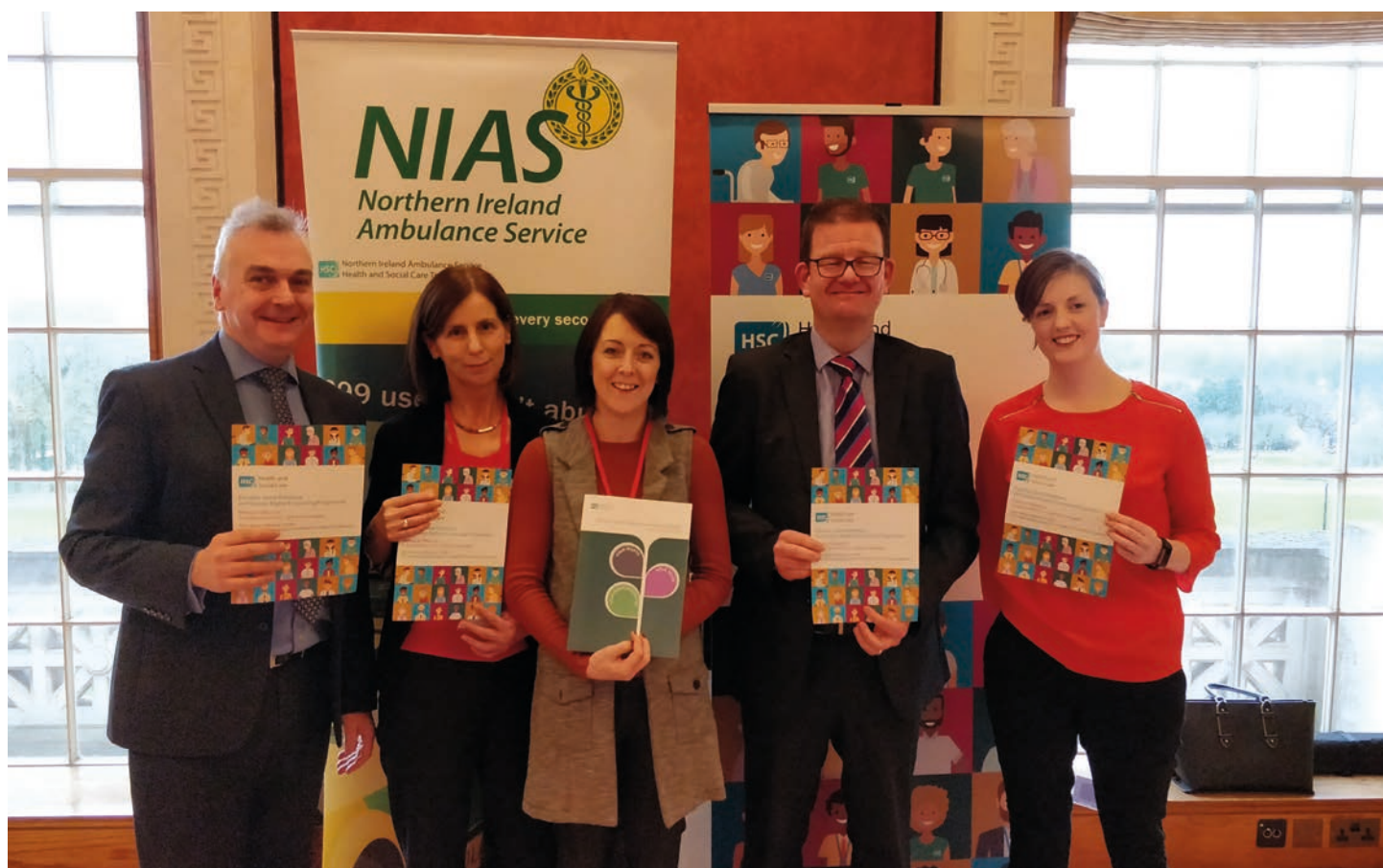
The final salary pension of a person in employment is calculated by reference to their pay and length of service. The pension will increase from one year to the next by virtue of them having an extra year's service and by virtue of any pay rise during the year. Where there is no pay rise, the increase in pension due to extra service may not be sufficient to offset the inflation increase – that is, in real terms, the pension value can reduce, hence the negative values.

Fair Pay Disclosure (Audited)

Reporting bodies are required to disclose the relationship between the remuneration of the highest paid director in their organisation and the median remuneration of the organisations workforce.

The banded remuneration of the highest paid Director in the Northern Ireland Ambulance Service HSC Trust in the financial year 2017-18 was £105k - £110k (2016-17: £100k - £105k). This was 3.2 times (2016-17: 3.1 times) the median remuneration of the workforce, which was £33,345 (2016-17: £32,801).

In accordance with Circular Reference: HSC(F) 23-2013 Amendment on Disclosure of Highest Paid Director and Median Remuneration, (Hutton Fair Pay review Disclosure) staff pay in March (excluding severance payments) should be annualised, and the salary of the highest paid Director is taken at the mid-point of the remuneration band as disclosed in the Senior Employees' Remuneration table.



NIAS supported the launch of the HSC "Equality, Good Relations and Human rights E-learning Programme" in December 2017.

Staff Report

Number of Senior Staff by Band

BAND / GRADE	NUMBER
Consultant	1
Senior Executive Directors	5
Non-Executive Directors	5
AfC Band 8c	4
AfC Band 8b	9
Total	24

The information to the left is taken from the Human Resources, Payroll & Travel System (HRPTS) and reflects the position of staff in post on 31 March 2018. Senior Staff are defined as Level 3 staff and above (Assistant Director Level and above).

Staff Costs (Audited)

Staff costs comprise:	2018			2017
	Permanently employed staff £000s	Others £000s	Total £000s	Restated Total £000s
Wages and salaries	44,159	835	44,994	42,211
Social security costs	4,623	0	4,623	4,522
Other pension costs	5,706	0	5,706	5,710
Sub-Total	54,488	835	55,323	52,443
Capitalised staff costs	(35)	0	(35)	(76)
Total staff costs reported in Statement of Comprehensive Net Expenditure	54,453	835	55,288	52,367
Less recoveries in respect of outward secondments			(34)	(11)
Total Net Costs			55,254	52,356

Staff costs include £nil (2017: £nil) relating to the Charitable Trust Funds.

Staff Costs exclude £34k charged to capital projects during the year (2017: £76k).

The staff costs for 2016-17 have been restated to correctly reflect the split between wages and salaries; social security and other pension costs. This restatement is also reflected in note 3.1 Staff Costs and Operating Expenses.

The Trust participates in the HSC Pension Scheme. Under this multi-employer defined benefit scheme both the Trust and employees pay specified percentages of pay into the scheme and the liability

to pay benefit falls to the DoH. The Trust is unable to identify its share of the underlying assets and liabilities in the scheme on a consistent and reliable basis.

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required at intervals not exceeding four years. The actuary reviews the most recent actuarial valuation at the statement of financial position date and updates it to reflect current conditions. The 2016 valuation for the HSC Pension Scheme has been updated to reflect current financial conditions and (a change in financial assumption methodology) will be used in 2017-18 accounts.

Average Number of Persons Employed (Audited)

The average number of whole time equivalent persons employed during the year was as follows:

	2018			2017
	Permanently employed staff No.	Others No.	Total No.	Total No.
Medical and dental	1	0	1	2
Nursing and midwifery	0	0	0	0
Professions allied to medicine	0	0	0	0
Ancillaries	0	2	2	0
Administrative & clerical	86	27	113	112
Ambulance staff	1,096	6	1,102	1,077
Works	3	0	3	3
Other professional and technical	0	0	0	0
Social services	0	0	0	0
Other	0	0	0	0
Total Average Number of Persons Employed	1,186	35	1,221	1,194
Less average staff number relating to capitalised staff costs	(1)		(1)	(2)
Less average staff number in respect of outward secondments	(1)		(1)	(1)
Total Net Average Number of Persons Employed	1,184	35	1,219	1,191

The number of persons employed include £nil (2017: £nil) relating to the Charitable Trust Funds.

Staff Composition (by Gender)

	Male	Female	Total
Consultant	1	0	1
Senior Executive Directors	2	3	5
Non-Executive Directors	5	0	5
Senior Staff	15	7	22
Employees	881	347	1,228
Total	904	357	1,261

The information above is taken from the Human Resources, Payroll & Travel System (HRPTS) and reflects the position of staff in post on 31 March 2018. The above figures reflect substantive posts and do not include dual employments. Senior Staff are defined as Level 3 staff and above (Assistant Director Level and above).

Staff Policies Applied During 2017-18

NIAS is fully committed to complying with its responsibilities to promote Equality of Opportunity in line with employment law and best practice. Employment policies operate in line with the Trust's Equality of Opportunity and Equality Scheme.

During the reporting period 2017-18, a total of 20 applications were received from applicants who declared a disability. In this regard NIAS continued to meet its statutory responsibilities under the Disability Discrimination Act (NI) 1997 (DDA) by making reasonable adjustments both to the selection process itself and the appointment processes.

NIAS also continues to support students attending training at the Regional Ambulance Training Centre (RATC) in respect of disabilities declared and makes appropriate reasonable adjustments to both learning and examination requirements.

During the same period NIAS continued to engage with employees where necessary to agree the provision of reasonable adjustments to their post/employment circumstances, under DDA, enabling their continued employment with the Trust.

Off Payroll Engagements

There were no 'off-payroll' engagements at a cost of over £58,200 per annum in place during 2017-18.

Expenditure on Consultancy

The Trust spent £20,197 on consultancy during 2017-18 (2016-17: £18,703).

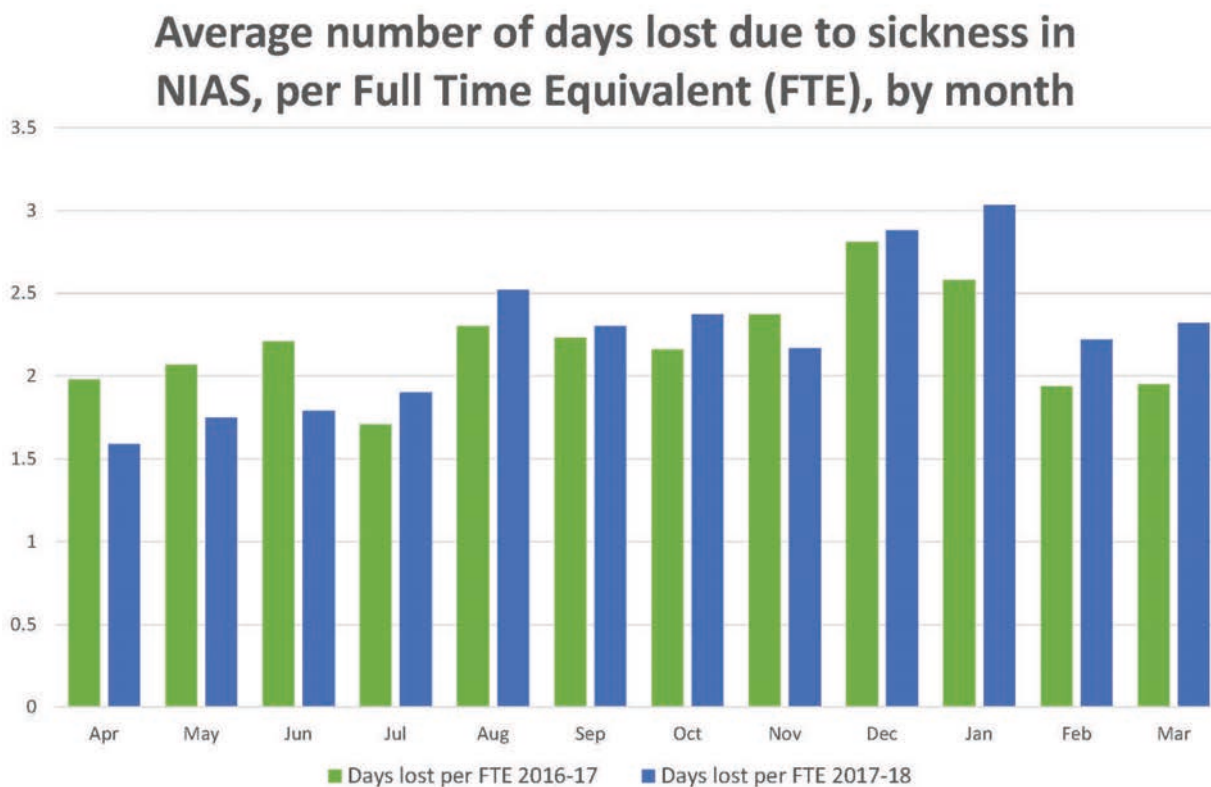
Sickness Absence Data

Attendance management continues to present a challenge to NIAS. NIAS sickness absence target for 2017-18, as established by the Department of Health (DoH), was "a 5% improvement on the 2016-17 performance". The sickness absence target for NIAS for 2017-18 was 9.95%. The monthly percentage absence recorded for March 2018 was 11.38%. Cumulatively at 31 March 2018, absence levels within NIAS were totalling 10.57%. Accordingly, the Trust did not achieve the 2017-18 target. However significant work has been undertaken within the Trust to address this which will continue to have a prioritised focus.

The table below shows the number of days lost due to sickness in 2016-17 and 2017-18 per Full Time Equivalent (FTE):

Month	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total 2017-18
No. of days lost 2016-17	2,404	2,506	2,674	2,071	2,774	2,707	2,622	2,883	3,417	3,133	2,400	2,403	31,994
Days lost per FTE 2016-17	1.98	2.07	2.21	1.71	2.3	2.23	2.16	2.37	2.81	2.58	1.94	1.95	26
No. of days lost 2017-18	1,982	2,183	2,238	2,371	3,133	2,848	2,917	2,680	3,545	3,747	2,732	2,855	33,231
Headcount	1,244	1,248	1,248	1,246	1,243	1,240	1,231	1,235	1,232	1,236	1,230	1,229	1,216
Days lost per FTE 2017-18	1.59	1.75	1.79	1.9	2.52	2.3	2.37	2.17	2.88	3.03	2.22	2.32	27

Average number of days lost due to sickness in NIAS, per Full Time Equivalent (FTE), by month:



During 2017-18 a new NIAS Attendance Management Policy was approved by Trust Board following extensive engagement and consultation. An accompanying revised Procedure has been developed and implemented, ensuring compliance with the HSC Regional Policy Framework for Best Practice for Managing Attendance. The introduction of the new Procedure has been supported by management training and management support.

Recruitment to Frontline Posts

In the context of the divergence between resource availability and demand, in 2017-18 NIAS continued to progress with its Workforce Stabilisation Programme for frontline vacancies. During 2017-18 a total of 142 appointments were made to front-line posts. This included 43 new appointees to the organisation.

- + Access for all staff to a fast-track Physiotherapy service; and
- + Promotion of flu vaccine uptake including introduction of peer vaccination which resulted in a significant increase in uptake of the vaccine.

Reporting of Early Retirement and Other Compensation Scheme - Exit Packages (Audited)

Exit Package Cost Band	Number of Compulsory Redundancies		Number of Other Departures Agreed		Total Number of Exit Packages by Cost Band	
	2018	2017	2018	2017	2018	2017
<£10,000	0	0	0	0	0	0
£10,001 - £25,000	0	0	0	0	0	0
£25,001 - £50,000	0	0	0	0	0	0
£50,001 - £100,000	0	0	0	0	0	0
£100,001- £150,000	0	0	0	0	0	0
£150,001- £200,000	0	0	0	0	0	0
£200,001 - £250,000	0	0	0	0	0	0
£250,001 - £300,000	0	0	0	0	0	0
£300,001 - £350,000	0	0	0	0	0	0
£350,001 - £400,000	0	0	0	0	0	0
Total Number of Exit Packages by Type	0	0	0	0	0	0
	£000s	£000s	£000s	£000s	£000s	£000s
Total Resource Cost	0	0	0	0	0	0

Redundancy and other departure costs are paid in accordance with the provisions of the HSC Pension Scheme Regulations and the Compensation for Premature Retirement Regulations, statutory provisions made under the Superannuation Act 1972. Exit costs are accounted for in full in the year in which the

exit package is approved and agreed and are included as operating expenses at Note 3. Where early retirements have been agreed, the additional costs are met by the employing authority and not by the HSC pension scheme. Ill-health retirement costs are met by the pension scheme and are not included in the table.

Staff Benefits

The Northern Ireland Ambulance Service HSC Trust paid £nil staff benefits in 2018 (2017: £nil).

Trust Management Costs

	2018 £000s	2017 £000s
Trust management costs	4,782	4,473
Income:		
RRL	76,258	71,584
Income per Note 4	890	504
Non cash RRL for movement in clinical negligence provision	(46)	0
Less interest receivable	0	0
	77,102	72,088
Less adjustments as detailed in HSS (THR) 2/99	(32)	(335)
Total Income	77,070	71,753
% of Total Income	6.2%	6.2%

The above information is based on the Audit Commission's definition "M2" Trust management costs, as detailed in HSS (THR) 2/99.

Retirements Due to Ill-Health

During 2017-18 there was 1 early retirement from the Trust, agreed on the grounds of ill-health (2017: 2). The estimated additional pension liabilities of these ill-health retirements will be £2k (2017: £5k). These costs are borne by the HSC Pension Scheme.

Accountability and Audit Report

Funding Report

Regularity of Expenditure (Audited)

The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Northern Ireland Ambulance Service HSC Trust's assets, are set out in the Accountable Officer Memorandum, issued by the Department of Health.

The Chief Executive discharges these responsibilities through a governance framework that is tested regularly and on which annual independent assurances are obtained. This framework and the assurances obtained are set out in the Governance Statement for 2017-18 on pages 41 to 62.

The Comptroller and Auditor General provides an annual opinion to the Northern Ireland Assembly which includes an opinion on regularity. The full Certificate and Report of the Comptroller and Auditor General is set out on pages 79 to 81.

Fees and Charges (Audited)

The Northern Ireland Ambulance Service HSC Trust did not pay any fees or charges during the year (2017: £nil).

Remote Contingent Liabilities (Audited)

In addition to contingent liabilities reported within the meaning of IAS37, the Northern Ireland Ambulance Service HSC Trust also reports liabilities for which the likelihood of a transfer of economic benefit in settlement is too remote to meet the definition of contingent liability.

The Trust continues with the agreed process in respect of Agenda for Change in partnership with Trade Unions. However, at this stage, there remain uncertainties over the outcome of the process and the Trust cannot establish the extent to which claims that could be made, nor can it make a reliable estimate of any potential claims under employment legislation that may arise (see Note 21.1 of the Accounts).



NIAS concentrated efforts, with considerable success, on improving the levels of staff uptake for the flu jab throughout the autumn and winter seasons through the introduction of a "Peer Vaccination Programme".

Losses and Special Payments (Audited)

Type of loss and special payment		2017-18		2016-17
		Number of Cases	£	£
Cash losses				
	Cash Losses - Theft, fraud etc	0	0	0
	Cash Losses - Overpayments of salaries, wages and allowances	0	0	0
	Cash Losses - Other causes	0	0	0
		0	0	0
Claims abandoned				
	Waived or abandoned claims	0	0	0
		0	0	0
Administrative write-offs				
	Bad debts	0	0	0
	Other	0	0	0
		0	0	0
Fruitless payments				
	Late Payment of Commercial Debt	0	0	0
	Other fruitless payments and constructive losses	3	750	908
		3	750	908
Stores losses				
	Losses of accountable stores through any deliberate act	0	0	0
	Other stores losses	0	0	0
		0	0	0
Special Payments				
	Compensation payments			
	— Clinical Negligence	4	18,031	4,525
	— Public Liability	1	27,500	0
	— Employers Liability	5	40,601	82,927
	— Other	2	5,750	4,000
		12	91,882	91,452
	Ex-gratia payments	1	379	2,407
	Extra contractual	0	0	0
	Special severance payments	0	0	0
	TOTAL	16	93,011	94,767

Losses and Special Payments over £250,000

The Northern Ireland Ambulance Service HSC Trust did not make any individual payments for losses and special payments over £250k during the year (2017: £nil).



Mr Michael Bloomfield

Chief Executive

13 June 2018

Special Payments

The Northern Ireland Ambulance Service HSC Trust did not make any special payments or gifts during the year (2017: £nil).

Other Payments

The Northern Ireland Ambulance Service HSC Trust did not make any other payments during the year (2017: £nil).



The first HEMS patient, Conor McMullan met with the crew who attended him at the time of his accident. Darren Monaghan and Glenn O'Rorke were the medical team on the day and Dave O'Toole was the pilot.

The Certificate and Report of the Comptroller and Auditor General to the Northern Ireland Assembly

Opinion on financial statements

I certify that I have audited the financial statements of the Northern Ireland Ambulance Service Health and Social Care Trust for the year ended 31 March 2018 under the Health and Personal Social Services (Northern Ireland) Order 1972, as amended. The financial statements comprise: the Group and Parent Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Accountability Report that is described in that report as having been audited.

In my opinion the financial statements:

- + give a true and fair view of the state of the group's and of the Northern Ireland Ambulance Service Health and Social Care Trust's affairs as at 31 March 2018 and of the group's and the Northern Ireland Ambulance Service Health and Social Care Trust's net expenditure for the year then ended; and
- + have been properly prepared in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended and Department of Health directions issued thereunder.

Opinion on regularity

In my opinion, in all material respects the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Basis of opinions

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs) and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of this certificate. My staff and I are independent of the Northern Ireland Ambulance Service Health and Social Care Trust in accordance with the ethical requirements of the Financial Reporting Council's Revised Ethical Standard 2016, and have fulfilled our other ethical responsibilities in accordance with these requirements. I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinions.

Other Information

The Trust and the Accounting Officer are responsible for the other information included in the annual report. The other information

comprises the information included in the annual report other than the financial statements, the parts of the Accountability Report described in the report as having been audited, and my audit certificate and report. My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Opinion on other matters

In my opinion:

- + the parts of the Accountability Report to be audited have been properly prepared in accordance with Department of Health directions made under the Health and Personal Social Services (Northern Ireland) Order 1972, as amended; and
- + the information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Responsibilities of the Trust and Accounting Officer for the financial statements

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Trust and the Accounting Officer are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended.

I am required to obtain evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of my responsibilities for the audit of the financial statements is located on the

Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my certificate.

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the expenditure and income recorded in the financial statements have been applied to the purposes intended by Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Matters on which I report by exception

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- + adequate accounting records have not been kept; or
- + the financial statements and the parts of the Accountability Report to be audited are not in agreement with the accounting records; or

- + I have not received all of the information and explanations I require for my audit; or
- + the Governance Statement does not reflect compliance with the Department of Finance's guidance.

Report

I have no observations to make on these financial statements.



KJ Donnelly

Comptroller and Auditor General
Northern Ireland Audit Office
106 University Street
Belfast
BT7 1EU

22 June 2018

Annual Accounts



NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

Consolidated Statement of Comprehensive Net Expenditure for the year ended 31 March 2018

This account summarises the income generated and expenditure consumed on an accruals basis. It also includes other comprehensive income and expenditure, which includes changes to the values of non-current assets and other financial instruments that cannot yet be recognised as income or expenditure.

	NOTE	2018		2017	
		Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Income					
Income from activities	4.1	335	335	354	354
Other operating income	4.2	555	559	150	151
Deferred income	4.3	0	0	0	0
Total Operating Income		890	894	504	505
Expenditure					
Staff costs		(55,288)	(55,288)	(52,367)	(52,367)
Purchase of goods and services	3.1	(5,756)	(5,756)	(4,323)	(4,323)
Depreciation, amortisation and impairment charges	3.1	(6,282)	(6,282)	(5,319)	(5,319)
Provision expense	3.1	(228)	(228)	(520)	(520)
Other expenditures	3.1	(9,533)	(9,537)	(9,558)	(9,559)
Total Operating Expenditure		(77,087)	(77,091)	(72,087)	(72,088)
Net Operating Expenditure		(76,197)	(76,197)	(71,583)	(71,583)
Finance income	4.2	0	0	0	0
Finance expense	3.1	0	0	0	0
Net Expenditure for the Year		(76,197)	(76,197)	(71,583)	(71,583)
Revenue Resource Limit (RRL) and capital grants	24.1	76,258	76,258	71,584	71,584
Add back charitable trust fund net expenditure		0	0	0	0
Surplus / (Deficit) against RRL		61	61	1	1

OTHER COMPREHENSIVE EXPENDITURE

	NOTE	2018		2017	
		Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Items that will not be reclassified to net operating costs:					
Net gain / (loss) on revaluation of property, plant and equipment	5.1-2 / 8.1	1,535	1,535	546	546
Net gain / (loss) on revaluation of intangibles	6.1-2 / 8.1	0	0	0	0
Net gain / (loss) on revaluation of charitable assets		0	0	0	2
Items that may be reclassified to net operating costs:					
Net gain / (loss) on revaluation of investments		0	0	0	0
TOTAL COMPREHENSIVE EXPENDITURE for the year ended 31 March		(74,662)	(74,662)	(71,037)	(71,035)

The notes on pages 87 to 127 form part of these accounts.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

Consolidated Statement of Financial Position as at 31 March 2018

This statement presents the financial position of the Trust. It comprises three main components: assets owned or controlled; liabilities owed to other bodies; and equity, the remaining value of the entity.

	NOTE	2018		2017	
		Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Non Current Assets					
Property, plant and equipment	5.1-2	36,847	36,847	34,264	34,264
Intangible assets	6.1-2	573	573	341	341
Financial assets	7.1	0	11	0	11
Trade and other receivables	12.1	0	0	0	0
Other current assets	12.1	0	0	0	0
Total Non Current Assets		37,420	37,431	34,605	34,616
Current Assets					
Assets classified as held for sale	9.1	0	0	127	127
Inventories	10.1	106	106	90	90
Trade and other receivables	12.1	1,147	1,147	585	585
Other current assets	12.1	1,013	1,013	131	131
Intangible current assets	12.1	0	0	0	0
Financial assets	7.1	0	0	0	0
Cash and cash equivalents	11.1	91	91	118	118
Total Current Assets		2,357	2,357	1,051	1,051
Total Assets		39,777	39,788	35,656	35,667
Current Liabilities					
Trade and other payables	13.1	(15,573)	(15,573)	(14,454)	(14,454)
Other liabilities	13.1	(2,261)	(2,261)	(2,261)	(2,261)
Intangible current liabilities	13.1	0	0	0	0
Provisions	15.1-5	(812)	(812)	(844)	(844)
Total Current Liabilities		(18,646)	(18,646)	(17,559)	(17,559)
Total Assets Less Current Liabilities		21,131	21,142	18,097	18,108
Non Current Liabilities					
Provisions	15.1	(2,684)	(2,684)	(2,683)	(2,683)
Other payables > 1 yr	13.1	0	0	0	0
Financial liabilities	7.1	0	0	0	0
Total Non Current Liabilities		(2,684)	(2,684)	(2,683)	(2,683)
Total Assets Less Total Liabilities		18,447	18,458	15,414	15,425
Taxpayers' Equity and Other Reserves					
Revaluation reserve		8,035	8,035	6,819	6,819
SoCNE reserve		10,412	10,412	8,595	8,595
Other reserves - charitable fund		0	11	0	11
Total Equity		18,447	18,458	15,414	15,425

The notes on pages 87 to 127 form part of these accounts.

The financial statements on pages 83 to 86 were approved by the Board on 13 June 2018 and were signed on its behalf by:



Mr Paul Archer
Chairman
13 June 2018



Mr M Bloomfield
Chief Executive
13 June 2018

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

Consolidated Statement of Cash Flows for the year ended 31 March 2018

The Statement of Cash Flows shows the changes in cash and cash equivalents of the Trust during the reporting period. The statement shows how the Trust generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of service costs and the extent to which these operations are funded by way of income from the recipients of services provided by the Trust. Investing activities represent the extent to which cash inflows and outflows have been made for resources which are intended to contribute to the Trust's future public service delivery.

	NOTE	2018 £000s	2017 £000s
Cash Flows from Operating Activities			
Net surplus after interest / Net operating expenditure		(76,197)	(71,583)
Adjustments for non cash costs		6,405	5,693
(Increase) / decrease in trade and other receivables		(1,444)	134
<i>Less movements in receivables relating to items not passing through the Net Expenditure Account</i>			
Movements in receivables relating to the sale of property, plant and equipment		0	0
Movements in receivables relating to the sale of intangibles		0	0
Movements in receivables relating to finance leases		0	0
Movements in receivables relating to PFI and other service concession arrangement contracts		0	0
(Increase) / decrease in inventories		(16)	(19)
Increase / (decrease) in trade payables		1,119	2,404
<i>Less movements in payables relating to items not passing through the Net Expenditure Account</i>			
Movements in payables relating to the purchase of property, plant and equipment		2,315	(2,100)
Movements in payables relating to the purchase of intangibles		0	0
Movements in payables relating to finance leases		0	0
Movements in payables relating to PFI and other service concession arrangement contracts		0	0
Use of provisions	15.1-5	(259)	(293)
Net Cash Inflow / Outflow from Operating Activities		(68,077)	(65,764)
Cash Flows from Investing Activities			
(Purchase of property, plant & equipment)	5.1	(9,212)	(6,787)
(Purchase of intangible assets)	6.1	(373)	0
Proceeds of disposal of property, plant & equipment		113	182
Proceeds on disposal of intangibles		0	0
Proceeds on disposal of assets held for resale		17	14
Drawdown from investment fund		0	0
Share of income reinvested		0	0
Net Cash Outflow from Investing Activities		(9,455)	(6,591)
Cash Flows from Financing Activities			
Grant in aid		77,505	72,361
Capital element of payments - finance leases and on balance sheet (SoFP) PFI and other service concession arrangements		0	0
Net Financing		77,505	72,361
Net Increase / (Decrease) in Cash & Cash Equivalents in the Period		(27)	6
Cash & Cash Equivalents at the Beginning of the Period	11.1	118	112
Cash & Cash Equivalents at the End of the Period	11.1	91	118

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

Consolidated Statement of Changes in Taxpayers' Equity for the year ended 31 March 2018

This statement shows the movement in the year on the different reserves held by the Trust. The SoCNE Reserve reflects a contribution from the Department of Health. The Revaluation Reserve reflects the change in asset values that have not been recognised as income or expenditure. The SoCNE Reserve represents the total assets less liabilities of the Trust, to the extent that the total is not represented by other reserves and financing items.

	NOTE	SoCNE Reserve £000s	Revaluation Reserve £000s	Charitable Fund £000s	Total £000s
Balance at 31 March 2016		7,509	6,377	9	13,895
Changes in Taxpayers Equity 2016-17					
Grant from DoH		72,361	0	0	72,361
Other reserves movements including transfers (Comprehensive expenditure for the year)		104	(104)	0	0
Transfer of asset ownership		(71,583)	546	2	(71,035)
Non cash charges - auditors remuneration	3.1	180	0	0	180
Movement - other		24	0	0	24
		0	0	0	0
Balance at 31 March 2017		8,595	6,819	11	15,425
Changes in Taxpayers Equity 2017-18					
Grant from DoH		77,505	0	0	77,505
Other reserves movements including transfers (Comprehensive expenditure for the year)		319	(319)	0	0
Transfer of asset ownership		(76,197)	1,535	0	(74,662)
Non cash charges - auditors remuneration	3.1	165	0	0	165
		25	0	0	25
Balance at 31 March 2018		10,412	8,035	11	18,458

The notes on pages 87 to 127 form part of these accounts.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

1 Authority

These accounts have been prepared in a form determined by the Department of Health based on guidance from the Department of Finance's Financial Reporting manual (FReM) and in accordance with the requirements of Article 90(2)(a) of the Health and Personal Social Services (Northern Ireland) Order 1972 No 1265 (NI 14) as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003.

The accounting policies follow IFRS to the extent that it is meaningful and appropriate to HSC Trusts. Where a choice of accounting policy is permitted, the accounting policy which has been judged to be most appropriate to the particular circumstances of the HSC Trust for the purpose of giving a true and fair view has been selected. The HSC Trust's accounting policies have been applied consistently in dealing with items considered material in relation to the accounts, unless otherwise stated.

1.1 Accounting Convention

These accounts have been prepared under the historical cost convention modified to account for the revaluation of property, plant and equipment.

1.2 Currency and Rounding

These accounts are presented in UK pounds sterling. The figures in the accounts are shown to the nearest £1,000.

1.3 Property, Plant and Equipment

Property, plant and equipment assets comprise: Land, Buildings (excluding Dwellings), Transport Equipment, Plant & Machinery, Information Technology, Furniture and Fittings, and Assets under Construction.

Recognition

Property, plant and equipment must be capitalised if:

- + it is held for use in delivering services or for administrative purposes;
- + it is probable that future economic benefits will flow to, or service potential will be supplied to, the Trust;
- + it is expected to be used for more than one financial year;

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

- + the cost of the item can be measured reliably; and
- + the item has a cost of at least £5,000; or
- + collectively, a number of items have a cost of at least £5,000 and individually have a cost of more than £1,000, where the assets are functionally interdependent, they had broadly simultaneous purchase dates, are anticipated to have simultaneous disposal dates and are under single managerial control; or
- + items form part of the initial equipping and setting-up cost of a new building or station, irrespective of their individual or collective cost.

On initial recognition property, plant and equipment are measured at cost including any expenditure such as installation, directly attributable to bringing them into working condition. Items classified as “under construction” are recognised in the Statement of Financial Position to the extent that money has been paid or a liability has been incurred.

Valuation of Land and Buildings

Land and buildings are carried at the last professional valuation, in accordance with the Royal Institute of Chartered Surveyors (Statement of Asset Valuation Practice) Appraisal and Valuation Standards in so far as these are consistent with the specific needs of the HSC.

The last valuation was carried out on 31 January 2015 by Land and Property Services (LPS) which is an independent executive body within the Department of Finance (DoF). The valuers are qualified to meet the ‘Member of Royal Institution of Chartered Surveyors’ (MRICS) standard.

Professional revaluations of land and buildings are undertaken at least once in every five year period and are revalued annually, between professional valuations, using indices provided by LPS.

Land and buildings used for the Trust’s services or for administrative purposes are stated in the Statement of Financial Position at their revalued amounts, being the fair value at the date of revaluation less any subsequent accumulated depreciation and impairment losses.

Fair values are determined as follows:

- + land and non-specialised buildings – open market value for existing use;
- + specialised buildings – depreciated replacement cost; and

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

- + properties surplus to requirements – the lower of open market value less any material directly attributable selling costs, or book value at date of moving to noncurrent assets.

Modern Equivalent Asset

DoF has adopted a standard approach to depreciated replacement cost valuations based on modern equivalent assets and, where it would meet the location requirements of the service being provided, an alternative site can be valued. LPS have included this requirement within the latest valuation.

Assets Under Construction (AUC)

Assets in the course of construction for service or administration purposes are carried at cost, less any impairment loss. Cost includes professional fees as allowed by IAS 23 for assets held at fair value. Assets are revalued and depreciation commences when they are brought into use.

Short Life Assets

Short life assets are not indexed. Short life is defined as a useful life of up to and including 5 years. Short life assets are carried at depreciated historic cost as this is not considered to be materially different from fair value and are depreciated over their useful life.

Where estimated life of fixtures and equipment exceed 5 years, suitable indices will be applied each year and depreciation will be based on indexed amount.

Revaluation Reserve

An increase arising on revaluation is taken to the Revaluation Reserve except when it reverses an impairment for the same asset previously recognised in expenditure, in which case it is credited to expenditure to the extent of the decrease previously charged there. A revaluation decrease is recognised as an impairment charged to the Revaluation Reserve to the extent that there is a balance on the reserve for the asset and, thereafter, to expenditure.

1.4 Depreciation

No depreciation is provided on freehold land, since land has unlimited or a very long established useful life. Items under construction are not depreciated until they are commissioned.

Properties that are surplus to requirements and which meet the definition of “non-current assets held for sale” are also not depreciated.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

Otherwise, depreciation is charged to write off the costs or valuation of property, plant and equipment and similarly, amortisation is applied to intangible non-current assets, less any residual value, over their estimated useful lives, in a manner that reflects the consumption of economic benefits or service potential of the assets. Assets held under finance leases are also depreciated over the lower of their estimated useful lives and the terms of the lease. The estimated useful life of an asset is the period over which the Trust expects to obtain economic benefits or service potential from the asset. Estimated useful lives and residual values are reviewed each year end, with the effect of any changes recognised on a prospective basis.

The following asset lives have been used:

Asset Type	Asset Life
Freehold Buildings	15 - 70 years
Leasehold Property	Remaining period of lease
IT Assets	3 - 10 years
Intangible Assets	3 - 10 years
Other Equipment	3 - 15 years

1.5 Impairment Loss

If there has been an impairment loss due to a general change in prices, the asset is written down to its recoverable amount, with the loss charged to the Revaluation Reserve to the extent that there is a balance on the reserve for the asset and, thereafter, to expenditure within the Statement of Comprehensive Net Expenditure. If the impairment is due to the consumption of economic benefits the full amount of the impairment is charged to the Statement of Comprehensive Net Expenditure and an amount up to the value of the impairment in the Revaluation Reserve is transferred to the Statement of Comprehensive Net Expenditure Reserve. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of the recoverable amount but capped at the amount that would have been determined had there been no initial impairment loss. The reversal of the impairment loss is credited firstly to the Statement of Comprehensive Net Expenditure to the extent of the decrease previously charged there and thereafter to the Revaluation Reserve.

1.6 Subsequent Expenditure

Where subsequent expenditure enhances an asset beyond its original specification, the directly attributable cost is capitalised. Where subsequent expenditure, which meets the definition of

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

capital restores the asset to its original specification, the expenditure is capitalised and any existing carrying value of the item replaced is written-out and charged to operating expenses.

The overall useful life of the Trust's buildings takes account of the fact that different components of those buildings have different useful lives. This ensures that depreciation is charged on those assets at the same rate as if separate components had been identified and depreciated at different rates.

1.7 Intangible Assets

Intangible assets includes any of the following held - software, licences, trademarks, websites, development expenditure, patents, goodwill and intangible assets under construction. Software that is integral to the operating of hardware, for example an operating system is capitalised as part of the relevant item of property, plant and equipment. Software that is not integral to the operation of hardware, for example application software, is capitalised as an intangible asset.

Internally-generated assets are recognised if, and only if, all of the following have been demonstrated:

- + the technical feasibility of completing the intangible asset so that it will be available for use;
- + the intention to complete the intangible asset and use it;
- + the ability to sell or use the intangible asset;
- + how the intangible asset will generate probable future economic benefits or service potential;
- + the availability of adequate technical, financial and other resources to complete the intangible asset and sell or use it; and
- + the ability to measure reliably the expenditure attributable to the intangible asset during its development.

Recognition

Intangible assets are non-monetary assets without physical substance, which are capable of sale separately from the rest of the Trust's business or which arise from contractual or other legal rights. Intangible assets are considered to have a finite life. They are recognised only when it is probable that future economic benefits will flow to, or service potential be provided to the Trust; where the cost of the asset can be measured reliably. All single items over £5,000 in value must be capitalised while intangible assets which fall within the grouped asset definition must be capitalised if their individual value is at least £1,000 each and the group is at least £5,000 in value.

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

The amount recognised for internally-generated intangible assets is the sum of the expenditure incurred from the date of commencement of the intangible asset, until it is complete and ready for use.

Intangible assets acquired separately are initially recognised at fair value. Following initial recognition, intangible assets are carried at fair value by reference to an active market, and as no active market currently exists depreciated replacement cost has been used as fair value.

1.8 Non-current Assets Held for Sale

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. In order to meet this definition IFRS 5 requires that the asset must be immediately available for sale in its current condition and that the sale is highly probable. A sale is regarded as highly probable where an active plan is in place to find a buyer for the asset and the sale is considered likely to be concluded within one year. Non-current assets held for sale are measured at the lower of their previous carrying amount and fair value, less any material directly attributable selling costs. Fair value is open market value, where one is available, including alternative uses.

Assets classified as held for sale are not depreciated.

The profit or loss arising on disposal of an asset is the difference between the sale proceeds and the carrying amount. The profit from sale of land which is a non depreciating asset is recognised within income. The profit from sale of a depreciating asset is shown as a reduced expense. The loss from sale of land or from any depreciating assets is shown within operating expenses. On disposal, the balance for the asset on the Revaluation Reserve is transferred to the Statement of Comprehensive Net Expenditure Reserve.

Property, plant or equipment that is to be scrapped or demolished does not qualify for recognition as held for sale. Instead, it is retained as an operational asset and its economic life is adjusted. The asset is de-recognised when it is scrapped or demolished.

1.9 Inventories

Inventories are valued at the lower of cost and net realisable value. This is considered to be a reasonable approximation to fair value due to the high turnover of stocks.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

1.10 Income

Operating Income relates directly to the operating activities of the Trust and is recognised when, and to the extent that, performance occurs, and is measured at the fair value of the consideration receivable.

Grant in Aid

Funding received from other entities, including the Department and the Health and Social Care Board are accounted for as grant in aid and are reflected through the Statement of Comprehensive Net Expenditure Reserve.

1.11 Investments

The Northern Ireland Ambulance Service HSC Trust does not have any investments.

The Charitable Trust Funds are invested on behalf of the Northern Ireland Ambulance Service HSC Trust by the NIHPSS Common Investment Fund (see Note 1.25).

1.12 Other Expenses

Other operating expenses for goods or services are recognised when, and to the extent that, they have been received. They are measured at the fair value of the consideration payable.

1.13 Cash and Cash Equivalents

Cash is cash in hand and deposits with any financial institution repayable without penalty on notice of not more than 24 hours. Cash equivalents are investments that mature in 3 months or less from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

1.14 Leases

Leases are classified as finance leases when substantially all the risks and rewards of ownership are transferred to the lessee. All other leases are classified as operating leases.

The Trust as Lessee

Property, plant and equipment held under finance leases are initially recognised, at the inception of the lease, at fair value or, if lower, at the present value of the minimum lease

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

payments, with a matching liability for the lease obligation to the lessor. Lease payments are apportioned between finance charges and reduction of the lease obligation so as to achieve a constant rate on interest on the remaining balance of the liability. Finance charges are recognised in calculating the Trust's surplus / deficit.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. Lease incentives are recognised initially as a liability and subsequently as a reduction of rentals on a straight-line basis over the lease term.

Contingent rentals are recognised as an expense in the period in which they are incurred.

Where a lease is for land and buildings, the land and building components are separated. Leased land may be either an operating lease or a finance lease depending on the conditions in the lease agreement and following the general guidance set out in IAS 17. Leased buildings are assessed as to whether they are operating or finance leases.

The Trust as Lessor

Amounts due from lessees under finance leases are recorded as receivables at the amount of the Trust's net investment in the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the Trust's net investment outstanding in respect of the leases.

Rental income from operating leases is recognised on a straight-line basis over the term of the lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight-line basis over the lease term.

1.15 Private Finance Initiative (PFI) Transactions

The Northern Ireland Ambulance Service HSC Trust has had no PFI transactions during the year.

1.16 Financial Instruments

+ Financial Assets

Financial assets are recognised on the Statement of Financial Position when the Trust becomes party to the financial instrument contract or, in the case of trade receivables, when the goods or services have been delivered. Financial assets are derecognised when the

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

contractual rights have expired or the asset has been transferred.

Financial assets are initially recognised at fair value.

+ Financial Liabilities

Financial liabilities are recognised on the Statement of Financial Position when the Trust becomes party to the contractual provisions of the financial instrument or, in the case of trade payables, when the goods or services have been received. Financial liabilities are de-recognised when the liability has been discharged, that is, the liability has been paid or has expired.

Financial liabilities are initially recognised at fair value.

+ Financial Risk Management

IFRS 7 requires disclosure of the role that financial instruments have had during the period in creating or changing the risks a body faces in undertaking its activities. Because of the relationships with HSC Commissioners, and the manner in which they are funded, financial instruments play a more limited role within Trusts in creating risk than would apply to a non public sector body of a similar size, therefore Trusts are not exposed to the degree of financial risk faced by business entities.

Trusts have limited powers to borrow or invest surplus funds and financial assets and liabilities are generated by day to day operational activities rather than being held to change the risks facing the Trusts in undertaking activities. Therefore the HSC is exposed to little credit, liquidity or market risk.

+ Currency Risk

The Trust is principally a domestic organisation with the great majority of transactions, assets and liabilities being in the UK and Sterling based. The Trust has no overseas operations. The Trust therefore has low exposure to currency rate fluctuations.

+ Interest Rate Risk

The Trust has limited powers to borrow or invest and therefore has low exposure to interest rate fluctuations.

+ Credit Risk

Because the majority of the Trust's income comes from contracts with other public sector bodies, the Trust has low exposure to credit risk.

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

+ Liquidity Risk

Since the Trust receives the majority of its funding through its principal Commissioner which is voted through the Assembly, it is therefore not exposed to significant liquidity risks.

1.17 Provisions

In Accordance with IAS 37, provisions are recognised when the Trust has a present legal or constructive obligation as a result of a past event, it is probable that the Trust will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the expenditure required to settle the obligation at the end of the reporting period, taking into account the risks and uncertainties.

Where a provision is measured using the cash flows estimated to settle the obligation, its carrying amount is the present value of those cash flows using the following discount rates issued by DoF with effect from 31 March 2018:

Rate	Time Period	Real Rate
Short-term	0 – 5 years	-2.42%
Medium-term	5 – 10 years	-1.85%
Long-term	10+ years	-1.56%

The discount rate to be applied for employee early departure obligations is +0.10% with effect from 31 March 2018.

The Trust has also disclosed the carrying amount at the beginning and end of the period, additional provisions made, amounts used during the period, unused amounts reversed during the period and increases in the discounted amount arising from the passage of time and the affect of any change in the discount rate.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset if it is virtually certain that reimbursements will be received and the amount of the receivable can be measured reliably.

Present obligations arising under onerous contracts are recognised and measured as a provision. An onerous contract is considered to exist where the Trust has a contract under which the unavoidable costs of meeting the obligations under the contract exceed the economic benefits expected to be received under it.

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

A restructuring provision is recognised when the Trust has developed a detailed formal plan for the restructuring and has raised a valid expectation in those affected that it will carry out the restructuring by starting to implement the plan or announcing its main features to those affected by it. The measurement of a restructuring provision includes only the direct expenditures arising from the restructuring, which are those amounts that are both necessarily entailed by the restructuring and not associated with ongoing activities of the entity.

1.18 Contingencies

Where the time value of money is material, contingent liabilities which are required to be disclosed under IAS 37 are stated at discounted amounts and the amount reported to the Assembly separately noted. Contingent liabilities that are not required to be disclosed by IAS 37 are stated at the amounts reported to the Assembly.

Under IAS 37, the Trust discloses contingent liabilities where there is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Trust, or a present obligation that is not recognised because it is not probable that a payment will be required to settle the obligation or the amount of the obligation cannot be measured sufficiently reliably. A contingent liability is disclosed unless the possibility of a payment is remote.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Trust. A contingent asset is disclosed where an inflow of economic benefits is probable.

Where the time value of money is material, contingencies are disclosed at their present value.

In addition to contingent liabilities disclosed in accordance with IAS 37, HSC Trusts should disclose for Assembly reporting and accountability purposes certain statutory and non-statutory contingent liabilities where the likelihood of a transfer of economic benefit is remote, but which have been reported to the Assembly in accordance with the requirements of Managing Public Money Northern Ireland.

1.19 Employee Benefits

Short-term Employee Benefits

Under the requirements of IAS 19 Employee Benefits, staff costs must be recorded as an

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

expense as soon as the organisation is obligated to pay them. This includes the cost of any untaken leave (including untaken flexi leave) that has been earned at the year end. This cost has been estimated using average staff numbers and costs applied to the average untaken leave balance determined from the results of a representative sample to ascertain leave balances as at 31 March 2018. It is not anticipated that the level of untaken leave will vary significantly from year to year.

Retirement Benefit Costs

The Trust participates in the HSC Pension Schemes. Under these multi-employer defined benefit schemes both the Trust and employees pay specified percentages of pay into the schemes and the liability to pay benefit falls to the DoH. The Trust is unable to identify its share of the underlying assets and liabilities in the schemes on a consistent and reliable basis. Further information regarding the HSC Pension Schemes can be found in the HSC Pension Schemes Statement in the Departmental Resource Account for the Department of Health.

The costs of early retirements are met by the Trust and charged to the Statement of Comprehensive Net Expenditure at the time the Trust commits itself to the retirement.

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required at intervals not exceeding four years. The actuary reviews the most recent actuarial valuation at the statement of financial position date and updates it to reflect current conditions. The 2016 valuation for the HSC Pension scheme has been updated to reflect current financial conditions and (a change in financial assumption methodology) will be used in 2017-18 accounts.

1.20 Reserves

Statement of Comprehensive Net Expenditure Reserve

Accumulated surpluses are accounted for in the Statement of Comprehensive Net Expenditure Reserve.

Revaluation Reserve

The Revaluation Reserve reflects the unrealised balance of cumulative indexation and revaluation adjustments to assets.

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

Charitable Fund Reserve

The Charitable Fund Reserve reflects the total value of charitable donations received by the Trust which have yet to be utilised.

1.21 Value Added Tax

Where output VAT is charged or input VAT is recoverable, the amounts are stated net of VAT. Irrecoverable VAT is charged to the relevant expenditure category or included in the capitalised purchase cost of fixed assets.

1.22 Third Party Assets

Assets belonging to third parties (such as money held on behalf of patients) are not recognised in the accounts since the Trust has no beneficial interest in them. Details of third party assets are given in Note 23 to the accounts.

1.23 Government Grants

The note to the financial statements distinguishes between grants from the UK government entities and grants from the European Union.

1.24 Losses and Special Payments

Losses and special payments are items that the Northern Ireland Assembly would not have contemplated when it agreed funds for the health service or passed legislation. By their nature they are items that ideally should not arise. They are therefore subject to special control procedures compared with the generality of payments. They are divided into different categories, which govern the way that individual cases are handled.

Losses and special payments are charged to the relevant functional headings in expenditure on an accruals basis, including losses which would have been made good through insurance cover had HSC Trusts not been bearing their own risks (with insurance premiums then being included as normal revenue expenditure). However, the note on losses and special payments in the Assembly Accountability section of the Annual Report is compiled directly from the losses and compensations register which reports amounts on an accruals basis with the exception of provisions for future losses.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

1.25 Charitable Trust Account Consolidation

The Government's Financial Reporting Manual (FReM) consolidation accounting policy requires the Trust's financial statements to consolidate the accounts of controlled charitable organisations and funds held on trust. As a result the financial performance and funds have been consolidated. The Trust has accounted for these transfers using merger accounting as required by the FReM.

It is important to note however the distinction between public funding and the other monies donated by private individuals still exists.

The Board of the Northern Ireland Ambulance Service HSC Trust as corporate trustee has delegated responsibility to manage the internal disbursements of Charitable Trust Funds to the Director of Finance & ICT. The director ensures that charitable donations received by the Trust are appropriately managed, invested, expended and controlled, in a manner that is consistent with the purposes for which they were given and with the Trust's Standing Financial Instructions, Departmental guidance and legislation.

All such funds are allocated to the area specified by the benefactor and are not used for any other purpose than that intended by the benefactor.

1.26 Accounting Standards that have been Issued but have not yet been Adopted

Under IAS 8 there is a requirement to disclose those standards which have been issued but not yet adopted.

The IASB issued new and amended standards (IFRS 10, IFRS 11 & IFRS 12) that affect the consolidation and reporting of subsidiaries, associates and joint ventures. These standards were effective with EU adoption from 1 January 2014.

Accounting boundary IFRS' are currently adapted in the FReM so that the Westminster departmental accounting boundary is based on ONS control criteria, as designated by Treasury. A similar review in Northern Ireland, which will bring Northern Ireland departments under the same adaptation, has been carried out and the resulting recommendations were agreed by the Executive in December 2016. With effect from 2020-21, the accounting boundary for departments will change and there will also be an impact on departments around the disclosure requirements under IFRS 12. ALBs apply IFRS in full and their consolidation boundary may change as a result of the new Standards.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

Management consider that any other new accounting policies issued but not yet adopted are unlikely to have a significant impact on the accounts in the period of the initial application.

1.27 Impact of Implementation of ESA 2010 on Research and Development Expenditure

Following the introduction of the 2010 European System of Accounts (ESA10), there has been a change in the budgeting treatment (a change from the revenue budget to the capital budget) of research and development (R&D) expenditure.

The Northern Ireland Ambulance Service HSC Trust's expenditure on research and development during the year was £nil.

NOTE 2 SEGMENTAL ANALYSIS

2.1 Analysis of Next Expenditure by Segment

For operational purposes, the services provided by the Northern Ireland Ambulance Service are broadly divided into emergency and non-emergency services. The Executive Directors along with Non Executive Directors, Chairman and Chief Executive form the Trust Board which coordinates the activities of the Trust and is considered to be the Chief Operating Decision Maker. As the Trust Board of the Northern Ireland Ambulance Service in its capacity as the 'Chief Operating Decision Maker' receives financial information for the Trust as a whole and makes decisions based on the provision of an ambulance service for the whole of Northern Ireland, it is appropriate that the Trust reports on a one operational segment basis.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

NOTE 3 STAFF COSTS AND OPERATING EXPENSES

3.1 Staff Costs and Operating Expenses

	2018		2017	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Staff costs ¹ :				
Wages and salaries	44,966	44,966	42,151	42,151
Social security costs	4,621	4,621	4,516	4,516
Other pension costs	5,701	5,701	5,700	5,700
Purchase of care from non-HSC bodies	2,638	2,638	1,084	1,084
Revenue grants to voluntary organisations	1,444	1,444	1,090	1,090
Capital grants to voluntary organisations	0	0	0	0
Personal social services	0	0	0	0
Recharges from other HSC organisations	828	828	725	725
Supplies and services - Clinical	1,456	1,456	1,908	1,908
Supplies and services - General	370	371	288	288
Establishment	1,527	1,527	1,382	1,382
Transport	4,334	4,334	4,670	4,670
Premises	1,694	1,694	1,765	1,765
Bad debts	0	0	0	0
Rentals under operating leases	142	142	167	167
Rentals under finance leases	0	0	0	0
Finance cost of finance leases	0	0	0	0
Interest charges	0	0	0	0
PFI and other service concession arrangements service charges	0	0	0	0
Research & development expenditure	0	0	0	0
Clinical negligence - other expenditure	0	0	0	0
BSO services	320	320	301	301
Training	304	304	470	470
Professional fees	144	144	17	17
Patients travelling expenses	0	0	0	0
Costs of exit packages not provided for	0	0	0	0
Elective care	0	0	0	0
Other charitable expenditure	0	4	0	1
Miscellaneous expenditure	193	193	160	160
Non Cash Items				
Depreciation	6,140	6,140	5,178	5,178
Amortisation	141	141	141	141
Impairments	1	1	0	0
(Profit) on disposal of property, plant & equipment (excluding profit on land)	(130)	(130)	(170)	(170)
(Profit) on disposal of intangibles	0	0	0	0
Loss on disposal of property, plant & equipment (including land)	0	0	0	0
Loss on disposal of intangibles	0	0	0	0
Increase / Decrease in provisions (provision provided for in year less any release)	257	257	543	543
Cost of borrowing of provisions (unwinding of discount on provisions)	(29)	(29)	(23)	(23)
Auditors remuneration	25	25	24	24
Add back of notional charitable expenditure	0	0	0	0
Total	77,087	77,092	72,087	72,088

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

NOTE 3 STAFF COSTS AND OPERATING EXPENSES

¹ Further detailed analysis of staff costs is located in the Staff Report on page 70 within the Accountability Report.

In addition to the notional auditors remuneration above, during the year the Trust received services from its External Auditor (the Northern Ireland Audit Office) to the value of £nil (2017: £1,201 in respect of fees for the National Fraud Initiative 2016-17 exercise).

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

NOTE 4 INCOME

4.1 Income from Activities

	2018		2017	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
GB / Republic of Ireland Health Authorities	0	0	0	0
HSC Trusts	0	0	1	1
Non-HSC:- Private patients	0	0	0	0
Non-HSC:- Other	335	335	353	353
Clients contributions	0	0	0	0
Total	335	335	354	354

4.2 Other Operating Income

	2018		2017	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Other income from non-patient services	470	470	139	139
Seconded staff	34	34	11	11
Charitable and other contributions to expenditure by core trust	0	0	0	0
Donations / Government grant / Lottery funding for non current assets	51	51	0	0
Charitable income received by charitable trust fund	0	4	0	1
Investment income	0	0	0	0
Research and development	0	0	0	0
Profit on disposal of land	0	0	0	0
Interest receivable	0	0	0	0
Total	555	559	150	151

4.3 Deferred income

	2018		2017	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Research and development income released	0	0	0	0
Income released from conditional grants	0	0	0	0
Total	0	0	0	0
TOTAL INCOME	890	894	504	505

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

NOTE 5 CONSOLIDATED PROPERTY, PLANT & EQUIPMENT

5.1 Consolidated Property, Plant & Equipment - Year Ended 31 March 2018

	Buildings (excluding dwellings)	Assets under Construction	Plant and Machinery (Equipment)	Transport Equipment	Information Technology (IT)	Furniture and Fittings	Total
Land £000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s

Cost or Valuation

At 1 April 2017	1,785	12,798	5,696	5,744	25,399	3,239	234	54,895
Indexation	0	1,217	0	167	932	6	0	2,322
Additions	0	313	3,138	266	2,688	391	50	6,846
Donations / Government grant / Lottery funding	0	0	0	18	32	1	0	51
Reclassifications	0	3,093	(7,393)	3,122	1,178	0	0	0
Transfers	165	0	0	0	(456)	0	0	(291)
Revaluation	0	0	0	0	0	0	0	0
Impairment charged to the SoCNE	0	0	0	0	0	0	(1)	(1)
Impairment charged to the revaluation reserve	0	0	0	0	0	0	(2)	(2)
Reversal of impairments (indexation)	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	(2,518)	(239)	0	(2,757)
At 31 March 2018	1,950	17,421	1,441	9,317	27,255	3,398	281	61,063

Depreciation

At 1 April 2017	0	844	0	5,370	12,840	1,520	57	20,631
Indexation	0	84	0	109	587	6	0	786
Reclassifications	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	(583)	0	0	(583)
Revaluation	0	0	0	0	0	0	0	0
Impairment charged to the SoCNE	0	0	0	0	0	0	0	0
Impairment charged to the revaluation reserve	0	0	0	0	0	0	(1)	(1)
Reversal of impairments (indexation)	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	(2,518)	(239)	0	(2,757)
Provided during the year	0	367	0	518	4,715	524	16	6,140
At 31 March 2018	0	1,295	0	5,997	15,041	1,811	72	24,216

Carrying Amount

At 31 March 2018	1,950	16,126	1,441	3,320	12,214	1,587	209	36,847
At 31 March 2017	1,785	11,954	5,696	374	12,559	1,719	177	34,264

Asset Financing

Owned	1,950	16,126	1,441	3,320	12,214	1,587	209	36,847
Finance leased	0	0	0	0	0	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0	0	0	0	0	0
Carrying Amount At 31 March 2018	1,950	16,126	1,441	3,320	12,214	1,587	209	36,847

Any fall in value through negative indexation or revaluation is shown as an impairment.

The total amount of depreciation charged in the Statement of Comprehensive Net Expenditure Account in respect of assets held under finance leases and hire purchase contracts is £nil (2017: £nil).

During the year the Trust had assets funded from government grants to the value of £51k (2017: £nil), and no assets funded from donations (2017: £nil) or lottery funding (2017: £nil).

The carrying amount as at 31 March 2018 includes £nil (2017: £nil and 2016: £nil) relating to the Charitable Trust Funds.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

NOTE 5 CONSOLIDATED PROPERTY, PLANT & EQUIPMENT

5.2 Consolidated Property, Plant & Equipment - Year Ended 31 March 2017

	Buildings (excluding dwellings)	Assets under Construction	Plant and Machinery (Equipment)	Transport Equipment	Information Technology (IT)	Furniture and Fittings	Total
Land £000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s

Cost or Valuation

At 1 April 2016	1,610	8,757	5,476	5,629	20,472	2,690	143	44,777
Indexation	0	308	0	122	494	13	0	937
Additions	0	115	5,381	0	2,633	742	17	8,888
Donations / Government grant / Lottery funding	0	0	0	0	0	0	0	0
Reclassifications	0	3,618	(5,161)	0	1,469	0	74	0
Transfers	180	0	0	0	3,391	0	0	3,571
Revaluation	0	0	0	0	0	0	0	0
Impairment charged to the SoCNE	0	0	0	0	0	0	0	0
Impairment charged to the revaluation reserve	0	0	0	0	0	0	0	0
Reversal of impairments (indexation)	0	0	0	0	0	0	0	0
Disposals	(5)	0	0	(7)	(3,060)	(206)	0	(3,278)
At 31 March 2017	1,785	12,798	5,696	5,744	25,399	3,239	234	54,895

Depreciation

At 1 April 2016	0	503	0	5,079	7,887	1,296	43	14,808
Indexation	0	18	0	114	248	11	0	391
Reclassifications	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	3,518	0	0	3,518
Revaluation	0	0	0	0	0	0	0	0
Impairment charged to the SoCNE	0	0	0	0	0	0	0	0
Impairment charged to the revaluation reserve	0	0	0	0	0	0	0	0
Reversal of impairments (indexation)	0	0	0	0	0	0	0	0
Disposals	0	0	0	(7)	(3,051)	(206)	0	(3,264)
Provided during the year	0	323	0	184	4,238	419	14	5,178
At 31 March 2017	0	844	0	5,370	12,840	1,520	57	20,631

Carrying Amount

At 31 March 2017	1,785	11,954	5,696	374	12,559	1,719	177	34,264
At 1 April 2016	1,610	8,254	5,476	550	12,585	1,394	100	29,969

Asset Financing

Owned	1,785	11,954	5,696	374	12,559	1,719	177	34,264
Finance leased	0	0	0	0	0	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0	0	0	0	0	0
Carrying Amount At 31 March 2017	1,785	11,954	5,696	374	12,559	1,719	177	34,264

Asset financing

Owned	1,610	8,254	5,476	550	12,585	1,394	100	29,969
Finance leased	0	0	0	0	0	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0	0	0	0	0	0
Carrying Amount At 1 April 2016	1,610	8,254	5,476	550	12,585	1,394	100	29,969

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

NOTE 6 CONSOLIDATED INTANGIBLE ASSETS

6.1 Consolidated Intangible Assets - Year Ended 31 March 2018

	Software Licenses £000s	Information Technology £000s	Websites £000s	Development Expenditure £000s	Payments on Account & Assets under Construction £000s	Total £000s
Cost or Valuation						
At 1 April 2017	668	0	30	0	0	698
Indexation	0	0	0	0	0	0
Additions	373	0	0	0	0	373
Donations / Government grant / Lottery funding	0	0	0	0	0	0
Reclassifications	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0
Impairment charged to the SoCNE	0	0	0	0	0	0
Impairment charged to the revaluation reserve	0	0	0	0	0	0
Disposals	(1)	0	0	0	0	(1)
At 31 March 2018	1,040	0	30	0	0	1,070
Amortisation						
At 1 April 2017	327	0	30	0	0	357
Indexation	0	0	0	0	0	0
Reclassifications	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0
Impairment charged to the SoCNE	0	0	0	0	0	0
Impairment charged to the revaluation reserve	0	0	0	0	0	0
Disposals	(1)	0	0	0	0	(1)
Provided during the year	141	0	0	0	0	141
At 31 March 2018	467	0	30	0	0	497
Carrying Amount						
At 31 March 2018	573	0	0	0	0	573
At 31 March 2017	341	0	0	0	0	341
Asset Financing						
Owned	573	0	0	0	0	573
Finance leased	0	0	0	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0	0	0	0
Carrying Amount At 31 March 2018	573	0	0	0	0	573

Any fall in value through negative indexation or revaluation is shown as an impairment.

During the year the Trust had no assets funded from donations, government grants or lottery funding.

The carrying amount as at 31 March 2018 includes £nil (2017: £nil and 2016: £nil) relating to the Charitable Trust Funds.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

NOTE 6 CONSOLIDATED INTANGIBLE ASSETS

6.2 Consolidated Intangible Assets - Year Ended 31 March 2017

Software Licenses £000s	Information Technology £000s	Websites £000s	Development Expenditure £000s	Payments on Account & Assets under Construction £000s	Total £000s
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Cost or Valuation

At 1 April 2016	709	0	30	0	0	739
Indexation	0	0	0	0	0	0
Additions	0	0	0	0	0	0
Donations / Government grant / Lottery funding	0	0	0	0	0	0
Reclassifications	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0
Impairment charged to the SoCNE	0	0	0	0	0	0
Impairment charged to the revaluation reserve	0	0	0	0	0	0
Disposals	(41)	0	0	0	0	(41)
At 31 March 2017	668	0	30	0	0	698

Amortisation

At 1 April 2016	227	0	30	0	0	257
Indexation	0	0	0	0	0	0
Reclassifications	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0
Impairment charged to the SoCNE	0	0	0	0	0	0
Impairment charged to the revaluation reserve	0	0	0	0	0	0
Disposals	(41)	0	0	0	0	(41)
Provided during the year	141	0	0	0	0	141
At 31 March 2017	327	0	30	0	0	357

Carrying Amount

At 31 March 2017	341	0	0	0	0	341
At 1 April 2016	482	0	0	0	0	482

Asset Financing

Owned	341	0	0	0	0	341
Finance leased	0	0	0	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0	0	0	0
Carrying Amount At 31 March 2017	341	0	0	0	0	341

Asset Financing

Owned	482	0	0	0	0	482
Finance leased	0	0	0	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0	0	0	0
Carrying Amount At 1 April 2016	482	0	0	0	0	482

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

NOTE 7 FINANCIAL INSTRUMENTS

7.1 Financial Instruments

As the cash requirements of the Northern Ireland Ambulance Service HSC Trust are met through Grant-in-Aid provided by the Department of Health, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body. The majority of financial instruments relate to contracts to buy non-financial items in line with the Trust's expected purchase and usage requirements and the Trust is therefore exposed to little credit, liquidity or market risk.

The Trust did not have any financial instruments as at 31 March 2018 (2017: £nil).

The Charitable Trust Funds has a share in the NIHPSS Common Investment Fund.

	Investments	
	2018 £000s	2017 £000s
Balance at 1 April	11	9
Additions	4	1
Disposals	(4)	(1)
Revaluations	0	2
Balance at 31 March	11	11
Trust	0	0
Charitable trust fund	11	11
	11	11

7.2 Market Value of Investments as at 31 March 2018

	Held in UK £000s	Held outside UK £000s	2018 Total £000s	2017 Total £000s
Investment properties	0	0	0	0
Investments listed on Stock Exchange	0	0	0	0
Investments in CIF	11	0	11	11
Investments in a Common Deposit Fund or Investment Fund	0	0	0	0
Unlisted securities	0	0	0	0
Cash held as part of the investment portfolio	0	0	0	0
Investments in connected bodies	0	0	0	0
Other investments	0	0	0	0
Total Market Value of Fixed Asset Investments	11	0	11	11

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

NOTE 8 IMPAIRMENTS

8.1 Impairments

	2018		
	Property, plant & equipment £000s	Intangibles £000s	Total £000s
Total value of impairments for the period	2	0	2
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	(1)	0	(1)
Impairments Charged / (Credited) to Statement of Comprehensive Net Expenditure	1	0	1

	2017		
	Property, plant & equipment £000s	Intangibles £000s	Total £000s
Total value of impairments for the period	0	0	0
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	0	0	0
Impairments Charged / (Credited) to Statement of Comprehensive Net Expenditure	0	0	0

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

NOTE 9 ASSETS CLASSIFIED AS HELD FOR SALE

9.1 Assets Classified as Held for Sale

	Transport	
	2018	2017
Cost		
At 1 April	509	488
Transfers in	734	481
Transfers out	(278)	0
(Disposals)	(227)	(460)
Impairment	0	0
At 31 March	738	509
Depreciation		
At 1 April	382	475
Transfers in	734	354
Transfers out	(151)	0
(Disposals)	(227)	(447)
Impairment	0	0
At 31 March	738	382
Carrying Amount at 31 March	0	127

Non current assets held for sale comprise non current assets that are held for resale rather than for continuing use within the business.

At 31 March 2018 non current assets held for resale comprise A&E Ambulances and other support vehicles.

Due to the specification of ambulance vehicles, their age and high mileage, the resale market is uncertain and most vehicles are sold through an auction house.

During the year ended 31 March 2018, vehicles with a fair value (less costs to sell) of £nil (2017: £13k) were sold.

The assets are valued at the lower of their carrying value (representing net book value) and fair value (less costs to sell).

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

NOTE 10 INVENTORIES

10.1 Inventories

	2018		2017	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Pharmacy supplies	0	0	0	0
Theatre equipment	0	0	0	0
Building & engineering supplies	0	0	0	0
Fuel	20	20	19	19
Community care appliances	0	0	0	0
Laboratory materials	0	0	0	0
Stationery	14	14	7	7
Laundry	0	0	0	0
X-Ray	0	0	0	0
Stock held for resale	0	0	0	0
Orthopaedic equipment	0	0	0	0
Heat, light and power	0	0	0	0
Medical & surgical equipment	68	68	51	51
Other	4	4	13	13
Total	106	106	90	90

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

NOTE 11 CASH AND CASH EQUIVALENTS

11.1 Cash and Cash Equivalents

	2018		2017	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Balance at 1st April	118	118	112	112
Net change in cash and cash equivalents	(27)	(27)	6	6
Balance at 31st March	91	91	118	118

The following balances at 31 March were held at:

	2018		2017	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Commercial banks and cash in hand	91	91	118	118
Balance at 31st March	91	91	118	118

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

NOTE 12 TRADE RECEIVABLES, FINANCIAL AND OTHER ASSETS

12.1 Trade Receivables, Financial and Other Assets

	2018		2017	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Amounts Falling Due Within One Year				
Trade receivables	0	0	0	0
Deposits and advances	0	0	0	0
VAT receivable	828	828	508	508
Other receivables - not relating to fixed assets	251	251	58	58
Other receivables - relating to property plant and equipment	68	68	19	19
Other receivables - relating to intangibles	0	0	0	0
Trade and Other Receivables	1,147	1,147	585	585
Prepayments	1,013	1,013	131	131
Accrued income	0	0	0	0
Current part of PFI and other service concession arrangements prepayment	0	0	0	0
Other Current Assets	1,013	1,013	131	131
Carbon reduction commitment	0	0	0	0
Intangible Current Assets	0	0	0	0
Amounts Falling Due After More Than One Year				
Trade receivables	0	0	0	0
Deposits and advances	0	0	0	0
Other receivables	0	0	0	0
Trade and Other Receivables	0	0	0	0
Prepayments and accrued income	0	0	0	0
Other Current Assets Falling Due After More Than One Year	0	0	0	0
TOTAL TRADE AND OTHER RECEIVABLES	1,147	1,147	585	585
TOTAL OTHER CURRENT ASSETS	1,013	1,013	131	131
TOTAL INTANGIBLE CURRENT ASSETS	0	0	0	0
TOTAL RECEIVABLES AND OTHER CURRENT ASSETS	2,160	2,160	716	716

The balances are net of a provision for bad debts of £nil (2017: £nil).

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

NOTE 13 TRADE PAYABLES, FINANCIAL AND OTHER LIABILITIES

13.1 Trade Payables and Other Current Liabilities

	2018		2017	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Amounts Falling Due Within One Year				
Other taxation and social security	1,132	1,132	1,119	1,119
VAT payable	0	0	0	0
Bank overdraft	0	0	0	0
Trade capital payables - property, plant and equipment	3,760	3,760	6,075	6,075
Trade capital payables - intangibles	0	0	0	0
Trade revenue payables	2,373	2,373	1,690	1,690
Payroll payables	4,547	4,547	3,279	3,279
VER payables	0	0	0	0
BSO payables	1,749	1,749	28	28
Other payables	725	725	1,234	1,234
Accruals	1,287	1,287	1,029	1,029
Accruals - relating to property, plant and equipment	0	0	0	0
Accruals - relating to intangibles	0	0	0	0
Deferred income	0	0	0	0
Trade and Other Payables	15,573	15,573	14,454	14,454
Current part of finance leases	0	0	0	0
Current part of long term loans	2,261	2,261	2,261	2,261
Current part of imputed finance lease element of PFI contracts and other service concession arrangements	0	0	0	0
Other Current Liabilities	2,261	2,261	2,261	2,261
Carbon reduction commitment	0	0	0	0
Intangible Current Liabilities	0	0	0	0
Total Payables Falling Due Within One Year	17,834	17,834	16,715	16,715
Amounts Falling Due After More Than One Year				
Other payables, accruals and deferred income	0	0	0	0
Trade and other payables	0	0	0	0
Clinical negligence payables	0	0	0	0
Finance leases	0	0	0	0
Imputed finance lease element of PFI contracts and other service concession arrangements	0	0	0	0
Long term loans	0	0	0	0
Total Non Current Other Payables	0	0	0	0
TOTAL TRADE PAYABLES AND OTHER CURRENT LIABILITIES	17,834	17,834	16,715	16,715

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

NOTE 13 TRADE PAYABLES, FINANCIAL AND OTHER LIABILITIES

13.2 Loans

When the Trust was established in 1995 it was funded by originating capital known as Public Dividend Capital (PDC) and also by a loan known as Interest Bearing Debt (IBD). After a change in the way the Trusts were financed in 2007-08 the PDC Reserve and the Income and Expenditure Reserve were replaced by what is now known as the Statement of Comprehensive Net Expenditure Reserve. The IBD balance for NIAS was retained / frozen as at 31 March 2007 with no further payments of interest or principle. The Department of Health advised that this loan can now be cleared in 2018-19.

Amounts Falling Due:	Government Loans	
	2018	2017
	£000s	£000s
In 1 year or less	2,261	2,261
Between 1 and 2 years	0	0
Between 2 and 5 years	0	0
In 5 years or more	0	0
Total	2,261	2,261

	2018	2017
	£000s	£000s
Wholly repayable within 5 years	2,261	2,261
Wholly repayable after 5 years, not by instalments	0	0
Wholly or partially repayable after 5 years by instalments	0	0
Total	2,261	2,261

Total repayable after 5 years by instalments	0	0
Loans wholly or partially repayable after 5 years:	0	0

Terms of Payment	Interest Rate
Originating Capital Debt	8.75%

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

NOTE 14 PROMPT PAYMENT POLICY

14.1 Public Sector Payment Policy - Measure of Compliance

The Department requires that Trusts pay their non HSC trade payables in accordance with applicable terms and appropriate Government Accounting guidance. The Trust's payment policy is consistent with applicable terms and appropriate Government Accounting guidance and its measure of compliance is:

	2018 Number	2018 Value £000s	2017 Number	2017 Value £000s
Total bills paid	18,712	51,952	19,304	49,478
Total bills paid within 30 days of receipt of an undisputed invoice*	17,493	49,398	18,590	48,445
% of bills paid within 30 days of receipt of an undisputed invoice	93.5%	95.1%	96.3%	97.9%
Total bills paid within 10 day target	12,442	41,247	14,676	41,606
% of bills paid within 10 day target	66.5%	79.4%	76.0%	84.1%

* New late payment legislation (Late Payment of Commercial Debts Regulations 2013) came into force on 16 March 2013. The effect of the new legislation is that a payment is normally regarded as late unless it is made within 30 days after receipt of an undisputed invoice.

From 1 April 2015 the scope of the prompt payment compliance measurement increased to take account of all categories of supplier payments made by Trusts, with the only exception being payments made to other organisations within the broader HSCNI.

14.2 The Late Payment of Commercial Debts Regulations 2002

	£
Amount of compensation paid for payment(s) being late	0
Amount of interest paid for payment(s) being late	0
Total	0

This is also reflected as a fruitless payment in the Accountability and Audit Report Section of the Annual Report on page 77.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

NOTE 15 PROVISIONS FOR LIABILITIES AND CHARGES

15.1 Provisions for Liabilities and Charges - 2018

	Pensions Relating to Former Directors £000s	Pensions Relating to Other Staff £000s	Clinical Negligence £000s	Other £000s	2018 £000s
Balance at 1 April 2017	0	0	83	3,444	3,527
Provided in year	0	0	57	240	297
(Provisions not required written back)	0	0	0	(40)	(40)
(Provisions utilised in the year)	0	0	(26)	(233)	(259)
Cost of borrowing (unwinding of discount)	0	0	(11)	(18)	(29)
At 31 March 2018	0	0	103	3,393	3,496

Provisions have been made for five types of potential liability: Clinical Negligence, Employer's and Occupier's Liability, Injury Benefit and Industrial Tribunal. The provision for Injury Benefit relates to the future liabilities for the Trust based on information provided by the HSC Superannuation Branch. For Clinical Negligence, Employer's and Occupier's claims, as well as Industrial Tribunal claims the Trust has estimated an appropriate level of provision based on professional legal advice.

The Trust has no provisions relating to either the Review of Public Administration or the Comprehensive Spending Review.

15.2 Comprehensive Net Expenditure Account Charges

	2018 £000s	2017 £'000
Arising during the year	297	689
Reversed unused	(40)	(146)
Cost of borrowing (unwinding of discount)	(29)	(23)
Total Charge within Operating Expenses	228	520

15.3 Analysis of Expected Timing of Discounted Flows - 2018

	Pensions Relating to Former Directors £000s	Pensions Relating to Other Staff £000s	Clinical Negligence £000s	Other £000s	2018 £000s
Not later than 1 year	0	0	39	773	812
Later than 1 year and not later than 5 years	0	0	18	564	582
Later than 5 years	0	0	46	2,056	2,102
At 31 March 2018	0	0	103	3,393	3,496

The provision in respect of other liabilities and charges comprises: £734k for Employer's and Occupier's Liability; and £2,659k for Injury Benefit.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

NOTE 15 PROVISIONS FOR LIABILITIES AND CHARGES

15.4 Provisions for Liabilities and Charges - 2017

	Pensions Relating to Former Directors £000s	Pensions Relating to Other Staff £000s	Clinical Negligence £000s	Other £000s	2017 £000s
Balance at 1 April 2016	0	0	88	3,212	3,300
Provided in year	0	0	9	680	689
(Provisions not required written back)	0	0	0	(146)	(146)
(Provisions utilised in the year)	0	0	(5)	(288)	(293)
Cost of borrowing (unwinding of discount)	0	0	(9)	(14)	(23)
At 31 March 2017	0	0	83	3,444	3,527

Provisions have been made for five types of potential liability: Clinical Negligence, Employer's and Occupier's Liability, Injury Benefit and Industrial Tribunal. The provision for Injury Benefit relates to the future liabilities for the Trust based on information provided by the HSC Superannuation Branch. For Clinical Negligence, Employer's and Occupier's claims, as well as Procurement and Industrial Tribunal claims the Trust has estimated an appropriate level of provision based on professional legal advice.

15.5 Analysis of Expected Timing of Discounted Flows - 2017

	Pensions Relating to Former Directors £000s	Pensions Relating to Other Staff £000s	Clinical Negligence £000s	Other £000s	2017 £000s
Not later than 1 year	0	0	14	830	844
Later than 1 year and not later than 5 years	0	0	19	500	519
Later than 5 years	0	0	50	2,114	2,164
At 31 March 2017	0	0	83	3,444	3,527

The provision in respect of other liabilities and charges comprises: £730k for Employer's and Occupier's Liability; and £2,714k for Injury Benefit.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

NOTE 16 CAPITAL COMMITMENTS

16.1 Contracted Capital Commitments at 31 March not otherwise included in these Financial Statements

	2018	2017
	£000s	£000s
Property, plant & equipment	58	1,836
Intangible assets	0	0
	<u>58</u>	<u>1,836</u>

These contracted capital commitments relate to partially completed capital schemes recorded as assets under construction at 31 March 2018, of which £44k relates to ICT schemes. The Trust's fleet replacement strategy aims to replace 20% of the ambulance fleet annually. This involves the purchase of a base vehicle and subsequent conversion to a fully operational ambulance vehicle. The Trust purchased just over £1.2m of ambulance chassis in the 2017-18 financial year that will be converted to ambulances in 2018-19. There is no contractual commitment to this expenditure at 31 March 2018, however the Trust plans to complete the conversion of these vehicles in 2018-19 at an estimated cost of a further £2.2m.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

NOTE 17 COMMITMENTS UNDER LEASES

17.1 Finance Leases

The Northern Ireland Ambulance Service HSC Trust has not entered into any finance leases as at either 31 March 2018 or 31 March 2017.

17.2 Operating Leases

Total future minimum lease payments under operating leases are given in the table below for each of the following periods.

Obligations under operating leases comprise:	2018 £000s	2017 £000s
Land		
Not later than 1 year	0	0
Later than 1 year and not later than 5 years	0	0
Later than 5 years	0	0
	0	0
Buildings		
Not later than 1 year	135	103
Later than 1 year and not later than 5 years	282	217
Later than 5 years	9	19
	426	339
Other		
Not later than 1 year	0	0
Later than 1 year and not later than 5 years	0	0
Later than 5 years	0	0
	0	0

Obligations under operating leases for Ambulance Stations are recorded fully under Buildings, as the leases do not split the lease cost between land and buildings.

17.3 Operating Leases - Lessor Agreements

The Northern Ireland Ambulance Service HSC Trust has not entered into any lessor agreements as at either 31 March 2018 or 31 March 2017.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

NOTE 18 COMMITMENTS UNDER PFI CONTRACTS AND OTHER SERVICE CONCESSION ARRANGEMENTS

18.1 PFI Contracts

The Northern Ireland Ambulance Service HSC Trust has not entered into any PFI contracts as at either 31 March 2018 or 31 March 2017.

NOTE 19 OTHER FINANCIAL COMMITMENTS

19.1 Other Financial Commitments

The Northern Ireland Ambulance Service HSC Trust has not entered into any non cancellable contracts (which are not leases or PFI and other service concession arrangements contracts) as at either 31 March 2018 or 31 March 2017.

NOTE 20 FINANCIAL GUARANTEES, INDEMNITIES AND LETTERS OF COMFORT

20.1 Financial Guarantees, Indemnities and Letters of Comfort

The Trust has not entered into any of the following: quantifiable guarantees, indemnities or provided letters of comfort. None of these are a contingent liability under the meaning of IAS37, since the likelihood of a transfer of economic benefit in settlement is too remote. They therefore fail to be measured following the requirements of IAS39. Managing public money requires that the full potential costs of such contracts be reported.

NOTE 21 CONTINGENT LIABILITIES

21.1 Contingent Liabilities

Material contingent liabilities are noted in the table below, where there is a 50% or less probability that a payment will be required to settle any possible obligations. The amounts or timing of any outflow will depend on the merits of each case.

	2018 £000s	2017 £000s
Clinical negligence	40	48
Public liability	8	3
Employers' liability	33	10
Accrued leave	0	0
Injury benefit	0	0
Other	0	0
Total	81	61

The Trust continues with the agreed process in respect of Agenda for Change in partnership with Trade Unions. However, at this stage, there remain uncertainties over the outcome of the process and the Trust cannot establish the extent to which claims that could be made, nor can it make a reliable estimate of any potential claims under employment legislation that may arise. The current position in respect of Agenda for Change is outlined in more detail in the Governance Statement.

A new discount rate which courts must consider when awarding compensation for future financial losses in a lump sum in personal injury cases came into effect in England and Wales in March 2017. The Department of Justice has power to prescribe the discount rate for Northern Ireland (in consultation with the Government Actuary and the Department of Finance). The discount rate has been under active consideration by the Department but any change requires secondary legislation and has not been taken forward in the absence of a Minister. As such, it has not been possible at this time to quantify the potential impact on the Trust of any change in the discount rate.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

NOTE 22 RELATED PARTY TRANSACTIONS

22.1 Related Party Transactions

The Trust is required to disclose details of transactions with individuals who are regarded as related parties consistent with the requirements of IAS24 - Related Party Transactions. This disclosure is recorded in the Trust's Register of Interests which is maintained by the Office of the Director of Finance and is available for inspection by members of the public.

Mr Paul Archer, Chairman, also holds a position as a Trustee of St Johns Ambulance (from 01 November 2017). During 2017-18 the Trust had transactions with St Johns Ambulance to the value of £41,591 for the provision of non emergency patient transport to NIAS during periods of exceptional demand.

Mr Norman McKinley, Non Executive Director (up to 7 April 2017), also held a position as the Executive Director of UK Operations for The British Red Cross. During 2017-18 the Trust had transactions with The British Red Cross to the value of £349,803 (2017: £382,525) for the provision of non emergency patient transport to NIAS during periods of exceptional demand.

During the year, none of the other board members, members of the key management staff or other related parties has undertaken any material transactions with the Northern Ireland Ambulance Service HSC Trust.

The Northern Ireland Ambulance Service HSC Trust is an arms length body of the Department of Health and as such the Department is a related party and the ultimate controlling parent with which the Trust has had various material transactions during the year. During the year the Northern Ireland Ambulance Service HSC Trust has had a number of material transactions with other entities for which the Department is regarded as the ultimate controlling parent. These entities include the Health and Social Care Board, the other five HSC Trusts and the Business Services Organisation.

NOTE 23 THIRD PARTY ASSETS

23.1 Third Party Assets

The Trust held £nil cash at bank and in hand at 31 March 2018 which relates to monies held by the Trust on behalf of patients (2017: £nil). The Trust does not hold any monies on behalf of patients due to the nature of the service provided.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

NOTE 24 FINANCIAL PERFORMANCE TARGETS

24.1 Revenue Resource Limit

The Trust is given a Revenue Resource Limit which it is not permitted to overspend.

The Revenue Resource Limit (RRL) for the Northern Ireland Ambulance Service HSC Trust is calculated as follows:

	2018 £000s	2017 £000s
HSCB	69,904	65,891
PHA	0	0
SUMDE & NIMDTA	0	0
DoH (excludes non cash)	0	0
Other Government Departments	0	0
Non cash RRL (from DoH)	6,405	5,693
Total agreed RRL	76,309	71,584
Adjustment for income received re Donations / Government grant / Lottery funding for non current assets	(51)	0
Adjustment for Research and Development under ESA10	0	0
Total Revenue Resource Limit to Statement Comprehensive Net Expenditure	76,258	71,584

24.2 Capital Resource Limit

The Trust is given a Capital Resource Limit (CRL) which it is not permitted to overspend.

	2018 £000s	2017 £000s
Gross capital expenditure	7,219	8,888
Less charitable trust fund capital expenditure (Receipts from sales of fixed assets)	0	0
	0	(61)
Net Capital Expenditure	7,219	8,827
Capital Resource Limit	7,224	8,831
Adjustment for Research and Development under ESA10	0	0
Overspend / (Underspend) against CRL	(5)	(4)

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

NOTE 24 FINANCIAL PERFORMANCE TARGETS

24.3 Cumulative Break Even Performance

The Trust is required to ensure that it breaks even on an annual basis by containing its net expenditure to within 0.25% of RRL limits.

	2018 £000s	2017 £000s
Net Expenditure	(76,197)	(71,583)
RRL	76,258	71,584
Surplus / (Deficit) against RRL	61	1
Break Even cumulative position (opening)	791	790
Break Even cumulative position (closing)	852	791

Materiality Test:

	2018 %	2017 %
Break Even in year position as % of RRL	0.08%	0.00%
Break Even cumulative position as % of RRL	1.12%	1.10%

The Department recognises a material surplus or deficit as 0.25% of RRL. The in year break even position is therefore not considered material for any of the last 5 years. The cumulative position at 31 March 2018 is £852k (1.12% of total revenue), which is considered material. This amount is the cumulative effect of non material surpluses building each year since the inception of the Trust.

NOTE 25 POST BALANCE SHEET EVENTS

25.1 Post Balance Sheet Events

There are no post balance sheet events having a material effect on the accounts.

Date Authorised for Issue

The Accounting Officer authorised these financial statements for issue on 22 June 2018

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